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STATE OF MINNESOTA

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MINNESOTA STATE

INDIVIDUAL INCOME TAX

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FOREWORD

This bulletin is a summary of the Minnesota Income Tax returns filed in 1981 for the 1980 tax year. The first section contains a summary of filing requirements and an explanation of terms used. These are followed by a summary analysis section and a family income section. The Statistical Appendix contains tables for returns filed in 1981, by size of Minnesota Gross Income, by size of Minnesota Taxable Income, by city and by county.

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1980 INDIVIDUAL INCOME TAX STATISTICS

Introduction

The individual income tax statistics in this bulletin were tabulated from the 1980 Individual Income Tax Returns filed in 1981.

SUMMARY OF FILING REQUIREMENTS

The income requirements for filing an individual income tax return for 1980 were as follows:

Filing Status	Gross Income
Single	$2,500
Single and 65 or over or blind	3,700
Single and 65 or over and blind	4,700
Married	3,700*
Married and one is 65 or over or blind	4,700*
Married and both are 65 or over or one is 65 or over and one is blind	5,500*
Married and both are blind	5,500*
Married and both are 65 or over and one is blind or one is 65 or over and both are blind	6,300*
Married and both are 65 or over and both are blind	7,000*

* Combined Gross Income

Every individual whose tax liability exceeded allowable credits regardless of income was required to file a return. If an individual's gross income was less than the appropriate amount listed above and the employer withheld taxes, the individual could file a Minnesota individual income tax return to get a refund of those taxes.

EXPLANATION OF TERMS

I. Taxable and No-Tax Returns

The distinction between taxable and no-tax returns was based on whether or not a tax liability, as defined below, was reported on the return. On a no-tax return, a taxable income may have been reported, but the personal and dependent credits, the credit for income taxes paid to other states, the feedlot pollution control equipment credit, the political contribution credit and the low income credit reduced the liability to zero.

II. Filing Status

There were four filing statuses for individuals who filed 1980 individual income tax returns. These were as follows:

Single
Married, filing joint return (includes Married, filing separately, spouse does not file)
Married, filing separately on the combined return
Married, filing separate returns

On 1980 returns, married couples had the option of filing either jointly or separately regardless of whether they filed jointly or separately for federal income tax purposes. Married couples in which each spouse had an income usually filed separately because the couple's tax liability is lower if the tax rates are applied to the income of each spouse separately than if the tax rates are applied to the combined income of husband and wife. The same tax rate schedule applied to all types of filers. Married couples who filed separately could choose to file separately on the combined return or on separate returns.

On all tables in this bulletin except those in the Family Income Section, each spouse of a married couple which filed separately is counted separately, as an individual filer. In the Statistical Appendix each joint return is counted as one filer, married persons who filed separately on the combined return are counted as two filers, married persons who filed separately on two returns are counted as two filers, and each single person is counted as one filer. Only in the Family Income Section are married couples which filed separately treated as a single family unit. (See explanation on page 15).

III. Income and Deductions

A. Federal Adjusted Gross Income

In order to compute his Minnesota income tax liability, the taxpayer first entered on Line 1 of his Minnesota income tax return the federal adjusted gross income reported on Line 31 of the 1980 Federal Form 1040 or on Line 11 of the 1980 Short Form 1040A. If a married couple filed a joint federal return but they filed separately for Minnesota income tax purposes, each spouse reported what his federal adjusted gross income would have been had each filed separate federal returns.

B. Minnesota Gross Income

Certain modifications were required to be made to federal adjusted gross income in determining Minnesota gross income. These modifications do not apply to all taxpayers. Some of the required modifications are listed below.

1) Additions to federal adjusted gross income

The largest aggregate addition to federal adjusted gross income was the federal tax refund received in 1980. Because federal tax withheld or paid during 1980 was allowed as a deduction in determining Minnesota adjusted gross income, the refunds of federal taxes were reported as income to the extent that the deduction of federal income taxes resulted in a reduction of Minnesota income taxes paid in a previous year. In 1980, a total of $715,476,353 in federal income tax refunds was added to taxpayers' federal adjusted gross incomes to determine Minnesota gross income. Other additions to federal adjusted gross income amounted to $386,785,981. Generally these additions were expense, loss or exempt income items which were subtracted from gross income for federal income tax purposes but which were required to be included in gross income for state income tax purposes. These additions were made only by those taxpayers who subtracted these items from their gross income in determining their federal adjusted gross income for federal income tax purposes. The items included: moving expenses, if the taxpayer moved out of Minnesota; employee business expenses incurred while a resident of another state or incurred in connection with income not taxable by Minnesota; farm losses which exceed the state limit on farm loss deductions; losses sustained on property or businesses located outside Minnesota; estate or trust losses sustained outside the state; and interest on bonds of another state or governmental unit of another state if the interest is exempt from federal taxation. Certain other expenses and losses were also required to be added to federal adjusted gross income in determining Minnesota gross income.

2) Subtractions from federal adjusted gross income

Certain income items which were taxable for federal income tax purposes and were included in federal adjusted gross income were exempt from the Minnesota income tax and were subtracted from federal adjusted gross income to determine Minnesota gross income. The total amount of these subtractions in 1980 was $2,252,779,257. Some of the items subtracted were: state income tax refunds if included in federal adjusted gross income; certain portions of military pay; interest on United States bonds which is exempted from state taxation by federal law; certain amounts of retirement pay; income and gains from property located outside Minnesota; losses sustained on property within Minnesota which have not already been subtracted from gross income in determining federal adjusted gross income; and gains of trusts or estates on property located outside Minnesota. Certain other income items may also be subtracted from federal adjusted gross income in determining Minnesota gross income.

For a more complete explanation of the additions and subtractions made in determining Minnesota gross income, see Pages 5 and 6 of the 1980 Individual Income Tax Forms and Instructions located at the end of this bulletin.

C. Federal Income Tax Deduction

A taxpayer was allowed to deduct from his Minnesota gross income the total amount of federal income tax paid or withheld during the taxable year, but he could not deduct any federal income tax on income that was not taxed by the State of Minnesota. If a taxpayer had more than one employer and more than $1,587.67 in F.I.C.A. tax was withheld, he deducted the excess over $1,587.67. If husband and wife filed separately, the federal income tax was deducted from the income of the person who actually paid the tax. The federal income tax was deducted from Minnesota gross income to arrive at Minnesota adjusted gross income.

D. Minnesota Adjusted Gross Income

Minnesota adjusted gross income is equal to Minnesota gross income minus the federal tax deduction. Minnesota adjusted gross income is the basis for determining the standard deduction.

E. Personal Deductions

Taxpayers had the option of taking the standard deduction or of itemizing personal deductions - with the exception that in the case of married couples filing separately both spouses had to take the same type of deduction. One spouse could not itemize deductions while the other spouse took the standard deduction. The standard deduction was equal to 10% of Minnesota adjusted gross income, with a maximum of $2,000 for a person with a Minnesota adjusted gross income of $20,000 or more. Both spouses of a married couple filing separately were allowed to take a standard deduction of up to $2,000. Taxpayers who chose to itemize deductions were allowed to deduct unreimbursed medical and dental expenses, taxes-including Minnesota real estate taxes, car licenses, gasoline tax, sales tax and federal telephone tax-interest paid, contributions, casualty or theft losses, union dues and tax return preparation fees. Married couples filing separately on the combined return were permitted to apportion itemized deductions between the spouses in such a manner as to minimize the combined tax liability of the couple. For married couples filing separate returns, each spouse was allowed to deduct only those expenses actually paid by that spouse with the exception that deductible expenses paid from joint funds were allowed to be apportioned between the spouses.

F. Taxable Income

Personal deductions-either standard or itemized-were subtracted from Minnesota adjusted gross income to arrive at taxable income. If taxable income was less than $20,000, the gross tax was determined by use of a look-up table provided in the instructions. If taxable income was $20,000 or over, the schedule of tax rates was used.

IV. Tax Liability

In 1979 for the first time, the tax brackets were indexed by 85% of the Minneapolis - St. Paul All Consumer Price Index (11.9%). In 1980 the tax brackets were indexed by 85% of a 10.2 Consumer Price Index, and the 17% bracket was dropped.

The rates of the individual income tax for taxable year 1980 were as follows:

Taxable Income	Rate of Tax
$ 1 - 599	1.6%
560 - 1,198	2.2
1,199 - 2,394	3.5
2,395 - 3,590	5.8
3,591 - 4,786	7.3
4,787 - 5,982	8.8
5,983 - 8,374	10.2
8,375 - 10,766	11.5
10,767 - 14,952	12.8
14,953 - 23,921	14.0
23,922 - 32,890	15.0
$32,891 And Over	16.0

The gross tax is calculated by applying the above tax rates to the taxpayer's taxable income. After the gross tax was calculated, the nonrefundable credits (personal and dependent credits, credit for income tax paid to other states, pollution control equipment credit, political contributions credit, homemaker credit, and the residential energy credit were subtracted to arrive at the tax liability as shown in the statistical tables. If the taxpayer qualified for the low income alternative tax, that tax replaced the calculated tax liability and is shown in the statistical tables.

It should be noted that the tax liability in the Statistical Appendix for each married person who filed separately on the combined return is an approximate amount because of the manner in which the net tax was reported on the return. After the gross tax was determined for each spouse, the gross tax amounts were combined, and the combined nonrefundable credits for both spouses were subtracted from the combined gross tax to arrive at a combined net tax liability for the couple. Since the data in the Statistical Appendix is tabulated by individual filer rather than by married couple, it was necessary to apportion the nonrefundable credits between the spouses in order to derive a net tax liability amount for each individual. An arbitrary assignment of the nonrefundable credits was made in the computer program which generated the statistical reports. The credits were applied against the tax of the spouse with the higher gross tax, with any excess being applied to the other spouse's liability.

V. Credits

A. Nonrefundable Credits

A. Nonrefundable Credits - Nonrefundable credits are credits against the gross tax liability which can only reduce a taxpayer's liability to zero- if these credits exceed the tax liability, the excess credits cannot be refunded to the taxpayer.

1) Personal and Dependent Credits

The State of Minnesota allowed a nonrefundable personal credit against the tax rather than a personal exemption against taxable income as on the federal income tax return. In 1980, a credit of $60 was allowed for the taxpayer, his spouse and each of his dependents. Additional credits of $60 each were allowed for every taxpayer, spouse or dependent who was 65 or over, blind, deaf and/or quadriplegic.

Part-year residents were not required to apportion the personal credits.

Nonresidents were allowed to claim only that proportion of their personal and dependent credits determined by dividing their gross income from Minnesota by their gross income from all sources. Nonresidents were allowed at least $5 in personal and dependent credits.

In the tabulation of data by individual filer for married persons filing separately on the combined return, the total amount of personal and dependent credits was assigned to the spouse with the higher gross tax, with any excess being assigned to the other spouse.

2) Credit for Income Tax Paid to Other States

A nonrefundable credit was allowed to Minnesota residents for income taxes paid to other states or Canadian provinces on income from wages or professional services, excluding the states of Arizona, California, Indiana, Maryland, Michigan, New Mexico, and West Virginia.

The credit was determined by computing the percentage that the gross income earned in another state bears to Minnesota gross income. This percentage was multiplied by the Minnesota gross tax minus personal credits to arrive at the credit for income tax paid to other states. The credit could not exceed the amount of tax actually paid to the other state and could not reduce the Minnesota income tax to less than it would have been if the income earned in the other state(s) had not been used in computing Minnesota taxable income.

A credit against the Minnesota income tax was also allowed to residents of Arizona, California, Indiana, Maryland, Michigan, New Mexico, and West Virginia for the income taxes paid in these other states on income from wages earned in Minnesota. The credit was determined by computing the percentage that wage income earned in Minnesota bears to total income from all sources. This percentage was multiplied by the tax liability due in the taxpayer's state of residence to arrive at the credit allowable for income tax paid to other states.

The total amount of credit claimed on 9,340 returns for 1980 was $3,219,176. This item is not shown separately on the tables in the Statistical Appendix.

Minnesota's reciprocity agreements with Wisconsin and North Dakota provide that compensation received by residents of these states for the performance of services within Minnesota is excluded from Minnesota gross income to the extent that the compensation is subject to income tax in the state of residence. Wisconsin and North Dakota allow a similar exclusion of compensation received by Minnesota residents in those states.

3) Feedlot Pollution Control Equipment Credit

Beginning January 1, 1971, a credit of 10 percent of the cost of pollution control equipment was allowed to feedlot operators to control pollution. In 1980, 2,044 claimed a total feedlot pollution control equipment credit of $1,467,472. This item is not shown separately on the tables.

4) Political Contribution Credit

Beginning with the 1974 return an individual could claim a nonrefundable credit against the tax for political contributions in lieu of claiming the amount as an itemized deduction. This credit could be claimed only for contributions paid to a political candidate seeking nomination or election to a federal or statewide office, a Minnesota legislative office, or a Minnesota Supreme Court or district court judicial office or paid to a political party which has candidates seeking these same offices. The state candidate also must have signed an agreement with the Minnesota Board of Ethical Practices to limit campaign spending. The credit is equal to 50% of the contribution, with a maximum credit of $50. The maximum credit is $100 for a married couple filing a combined or joint return. For married persons filing separately on the combined return, the total amount of political contributions credit was assigned to the person with the higher gross tax for presentation in this report.

5) Homemaker Credit

Beginning with the 1978 return, families in which one unemployed parent stayed home to care for a child 12 years old or younger could claim a credit of $50. The federal adjusted gross income of the family must have been $25,000 or less to qualify for this credit. In 1980, 61,962 returns claimed a total homemaker credit of $3,103,800.

6) Residential Energy Credit

Beginning with the 1979 return, a residential energy credit of 20% was allowed for the first $10,000 of expenditures for renewable energy resources on a building in Minnesota containing six or fewer dwelling units. In 1980, 3,915 taxpayers claimed $1,376,336 for this credit.

B. Low Income Alternative Tax - Beginning with the 1975 return, a non-refundable credit was allowed to taxpayers with low incomes to eliminate all or part of their tax liability. An alternative tax was computed by taking 15% of the excess of total household income over the following exclusion levels:

Number in Household	Income Exclusion
1	$ 5,500
2	7,000
3	8,000
4	8,900
5	9,600
6 or more	10,000

Before tax year 1980, this alternative tax was compared to the regularly computed tax (minus other non-refundable credits), and the amount by which the regular tax exceeded the alternative tax was called the low income "credit"; that credit was then subtracted as a non-refundable credit. In tax year 1980, however, the format was changed. Now the low income credit is shown on the return as the alternative tax it has always been. In order to make the bulletin statistics comparable from year to year, we will continue to show the low income alternative tax as a credit.

The aggregate low income credit amounts reported on the tables in this bulletin include the total amount of the "credits" allowed both for taxpayers whose tax liability was completely forgiven and for taxpayers whose liability was reduced by application of the low income credit. On those tables in which the data is presented by individual filer, the low income credit taken by a married couple filing separately was assigned to the husband's record.

The low income credit could be claimed only by one spouse of a married couple filing separately. Anyone who was a dependent of another taxpayer could not claim the credit. Dependent was defined as a person receiving more than half of his total support from another taxpayer.

The total household income used in computing the low income credit included: federal adjusted gross income with certain additions, and all nontaxable income including the 50% of net long term capital gains which was excluded from federal adjusted gross income, exempt interest income, dividend exclusions, cash public assistance and relief, all pensions and annuities, social security benefits, workers' compensation, unemployment benefits, nontaxable strike benefits and "loss of time" insurance benefits. For married couples, the income of both spouses from these sources must be added together in determining total household income.

C. Refundable Credits - Refundable credits are credits against the net tax liability remaining after the nonrefundable credits have been subtracted from the gross tax. If the refundable credits exceed the net tax liability, the excess amount of credit is refunded to the taxpayer.

1) Property Tax Refund

A separate statistical report, 1980 Property Tax Relief for Minnesotans, containing detailed information on the property tax refund and the people who claimed it will be available from the Department of Revenue Research Office.

For 1980, a renter, a disabled person or a homeowner age 65 or over was allowed to take the full amount of their property tax refund as a credit against their individual income tax liability or receive the full amount as a refund. The Form M-1PR was filed with the individual income tax return if a credit was being claimed or was filed before August 31, 1981, if the full amount was to be refunded.

Homeowners under the age of 65 and not disabled were not permitted to use the amount of their property tax refund as a credit on their income tax. The property tax refund was refunded as a direct cash refund.

For 1980, 301,573 renters under age 65 claimed a total property tax refund of $81,026,284; 250,038 senior citizens and disabled persons claimed a property tax refund of $57,869,957; and 178,932 homeowners under age 65 claimed a property tax refund of $29,369,919. Also, for tax year 1980 additional targeted property tax relief was allowed for those homeowners whose property tax increased more than 10% over the previous year. The targeted relief was calculated to be 50% of the amount of tax over the 10% increase up to a $500 additional refund. In tax year 1980, 40,253 homeowners under age 65 claimed $2,521,535 in targeted refunds, and 25,880 senior citizens and disabled homeowners claimed $901,849 in targeted property tax relief. Of the above amounts, 274,582 renters claimed $77,131,763 and 44,454 senior citizens claimed $8,003,288 in refunds on their 1980 individual income tax returns. The rest of the property tax refunds were remitted directly to the taxpayer.

2) Exempt Agricultural Electricity Credit

Beginning in 1969, a refundable credit against the income tax was allowed to a person who paid Minnesota sales tax on the purchase of electricity used or consumed in agricultural production. For 1980, a total credit of $496,527 was claimed on 10,372 returns. This item is not shown separately on the tables in the Statistical Appendix.

3) Minnesota Child and Dependent Care Credit

Beginning in 1977, a credit equal to 50 percent of the amount claimed on the federal form 1040 for child and dependent care expenses could be claimed on the Minnesota individual income tax return. Certain restrictions applied. If a filer had only one dependent, no credit was allowed if the person's income was $15,000 or more; the maximum credit was $150. If a filer had two or more dependents, no credit was allowed if the person's income was $18,000 or more; the maximum credit was $300. In both cases, the maximum credit was reduced by $.05 for each dollar the person's income was over $12,000.

To be eligible for the credit, a married couple had to file a combined return and the income limitations applied to the combined income of the couple. In 1980, 13,087 taxpayers claimed $1,153,407 of this credit. This item is not shown separately on the tables in the Statistical Appendix.

4) Gasoline and Special Fuel Tax Refund

Beginning in 1980, a credit equal to the amount paid by the taxpayer as Minnesota excise tax on gasoline or special fuels used for any purpose other than in a motor vehicle used on the highway or in a snowmobile was allowed on the M-1 return. Formerly, this credit was allowed, but taxpayers were required to apply for the credit directly from the Petroleum Division. For tax year 1980, 116,157 taxpayers claimed $12,695,305 in refundable credits for gasoline and special fuels used in boats, some farm vehicles and miscellaneous motors.

VI. Number of Dependents

The number of dependents shown on the tables in the Statistical Appendix does not include the taxpayer and his spouse. Dependent was defined as an individual who received more than half of his support from the taxpayer during the year.

The taxpayer was asked to enter the number of his dependents in a block on the return. The inconsistency from year to year in taxpayers' completing the box and in the procedure to correct taxpayer errors is largely responsible for the change in the number of dependents from year to year. For 1970, each return was edited before data entry and the dependents listed were counted and coded manually. For 1971 to 1973 the procedures resulted in an incomplete count of dependents.

For returns from 1974 through 1977, the number of dependents was determined by a formula method using the amount of dollars claimed as personal and dependent credits. The results of this computer method appear to be quite accurate. For 1978 returns, the number of dependents were taken from the numbers reported by the taxpayers. For 1979 and 1980 returns, the formula method was used again because the credit did not vary with usage as in 1978.

VII. $2 Check off

Beginning with the 1974 return, an individual whose tax liability was at least one dollar could designate that one dollar of his tax be paid into the state elections campaign fund. In the case of a joint return on which husband and wife had a combined tax liability of at least two dollars, each spouse could designate one dollar to the fund. The dollar could be designated either for the state election campaign fund's general account or for a specified political party. For tax year 1980 the dollar contribution was doubled.

VIII. Location of Residence

On the 1980 return, the taxpayer was asked to report his county and city of residence separately from his mailing address. Mailing address is not always a reliable indication of where people live, since the post office through which an individual receives his mail may be located in a community other than the one in which he lives. For example, if a person lives in a township, the name of the township is usually not the same as the mailing address.

NOTE: Detail may not add to total due to rounding and to the elimination of data in cells containing three or fewer returns so that information that could possibly identify an individual was not disclosed. Where possible, groups were combined to prevent disclosure.

TABLE A

INDIVIDUAL INCOME TAX
RATES, CREDITS, AND FILING REQUIREMENTS
SINCE 1933

Calendar Year	Normal Rates		Surtax	Filing Requirements		Personal Exemptions		
	Lowest	Highest		Married	Single	Married	Single	Dependent
1933-1936	1%	5%	-	$5,000	$5,000	$2,000	$1,200	$250
						Personal Credits		
						Married	Single	Dependent
1937-1942	1	10	-	5,000	5,000	$30	$10	$5
1943-1948	1	10	-	2,000	1,000	30	10	10
1949-1954*	1	10	5% before credits	2,000	1,000	30	10	10
1955-1956*	1	10	5% before credits 5% after credits	2,000	1,000	30	10	10
1957-1958	1	10	10% after credits	2,000	1,000	30	10	10
1959-1960	1	10.5	10% after credits	1,500	750	30	10	14
1961-1964	1**	10.5	15% after credits	1,500	750	30	10	15
1965-1970	1.5**	12	-	1,500	750	38	19	19
1971	1.55	13.5	-	1,800	1,000	40	20	20
1972-1977	1.6	15	-	1,800	1,000	42	21	21
1978	1.6	17	-	2,700	1,700	80	40	40
1979	1.6	17	-	3,400	2,300	110	55	55
1980	1.6	16	-	3,700	2,500	120	60	60
1981	1.6	16	-	4,000	2,700	132	66	66

* From 1949-1956 there was an annual filing fee of $5.00.

** 1961 and 1962 - Minimum tax was computed by a special step based on 1% of adjusted gross income as defined by the 1961 Legislature.

1963, 1964, 1965, and 1966 - Minimum tax computation base was revised from adjusted gross income to gross income by the 1963 Legislature.

SUMMARY ANALYSIS

Of the 2,357,789 persons who filed 1980 Minnesota Individual Income Tax Returns, 64.1% were married and 35.9% were single. The 1,510,360 married persons represented 884,638 couples. For 70% of the married couples, each spouse had an income and filed separately. Although joint returns in some cases may have represented the incomes of two people, generally married persons filed separately if each had an income because it would result in a lower state tax liability. The breakdown by type of filer and comparison with returns from previous years is presented below:

NUMBER OF FILERS BY FILING STATUS
(% Change from Previous Year)

Filing Status	1976	1977	1978	1979	1980	For 1980 % of Total Filers
Married-Joint Return	291,925 (-2.7)	224,173 (-23.2)	269,652 (20.3)	268,791 (-.3)	258,916 (-3.8)	11.0
Married-Combined Returns	1,105,356 (5.4)	1,252,982 (13.4)	1,204,546 (-3.9)	1,211,266 (5.6)	1,229,104 (1.5)	52.1
Married-Separate Returns	23,905 (-21.4)	25,701 (7.5)	18,132 (-29.5)	23,685 (30.6)	22,340 (-5.7)	1.0
Total-Married	1,421,186 (3.1)	1,502,856 (5.7)	1,492,330 (-0.7)	1,503,742 (7.6)	1,510,360 (.4)	64.1
Single Filers	727,004 (7.2)	773,541 (6.4)	831,923 (7.5)	863,477 (3.8)	847,429 (-1.9)	35.9
Total Filers	2,148,190 (4.4)	2,276,397 (6.0)	2,324,253 (2.1)	2,367,219 (1.8)	2,357,789 (-.4)	100.0

The average gross income per filer increased from $11,462 in 1979 to $12,552 in 1980. A tax liability was reported on 79% of all returns filed, and the average gross income of these filers was $15,026 compared to $13,788 the previous year. There is a considerable difference in average income among the various types of filers. A comparison of average incomes for the last four years is presented below:

AVERAGE MINNESOTA GROSS INCOME
(% Change from Previous Year)

Filing Status	1976	1977	1978	1979	1980
Married-Joint Return	$13,000 (6.1)	$13,076 (0.6)	$15,315 (17.1)	$16,042 (4.7)	$16,912 (5.4)
Married-Combined Return	9,873 (8.9)	10,263 (4.0)	11,697 (14.0)	12,956 (10.8)	14,107 (8.9)
Married-Separate Returns	8,048 (0.0)	8,232 (2.3)	9,418 (14.4)	9,788 (3.9)	10,714 (9.5)
Total-Married	10,485 (7.7)	10,648 (1.6)	12,323 (15.7)	13,458 (9.2)	14,538 (8.0)
Single Filers	5,980 (6.9)	6,409 (7.2)	7,237 (12.9)	7,986 (10.3)	9,014 (12.9)
All Filers	$ 8,960 (7.0)	$ 9,207 (2.8)	$10,502 (14.1)	$11,462 (9.1)	12,552 (9.5)

Single filers had an average income of $9,014 which was 62% of the $14,538 average of all married filers. The total number of single filers who are dependents of other taxpayers is not known. Therefore, the extent to which the average income of single filers is weighted by the income of students who work part time or only during the summer is not known.

The proportion of itemizing taxpayers increased slightly over 1979 while the standard deduction filers decreased slightly. 61.2% of all filers itemized their deductions, but the proportion 9.5% was much lower for single people.

In aggregate, taxable income increased by 8.1% over the previous year. Overall, 66.5% of Minnesota gross income was taxable, with 16.7% deducted for federal income tax paid and 17.2% deducted as personal deductions. Generally, the ratio of taxable income to gross income decreased as income increased, due primarily to the deduction of the federal income tax.

The following table contains the distribution of taxable income into the taxable income brackets, to show the amount of income that was taxed at each rate according to the graduated rate schedule. For example, the first $599 of each filer's income is in the "$1 - $599" category.

DISTRIBUTED TAXABLE INCOME OF TAXABLE RETURNS

Taxable Income Bracket	Tax Rate	Taxable Income	% of Total
$ 1 - 599	1.6%	$ 1,345,563,767	6.8%
600 - 1,198	2.2	1,285,442,850	6.5
1,199 - 2,394	3.5	2,365,001,520	12.0
2,395 - 3,590	5.8	2,080,600,198	10.6
3,591 - 4,786	7.3	1,826,416,562	9.3
4,787 - 5,982	8.8	1,613,175,105	8.2
5,983 - 8,374	10.2	2,651,279,099	13.5
8,375 - 10,766	11.5	1,920,480,532	9.8
10,767 - 14,952	12.8	1,982,873,244	10.1
14,953 - 23,921	14.0	1,452,213,663	7.4
23,922 - 32,890	15.0	439,832,559	2.2
32,891 And Over	16.0	711,207,071	3.6
TOTAL		$19,674,086,170	100.0%

The total tax liability on 1980 Minnesota Individual Income Tax returns filed in 1981 was $1,413,180,364, an increase of only 6.9% over the previous year. In comparison to the 17% increase in 1978, this increase is so small because of smaller increases in taxable income each year and because indexing slowed the shifts of taxable income into higher brackets. The number of filers who incurred a tax liability decreased by 9,985 compared to 1979, due to a small increase in the personal credit and other law changes.

The average tax liability on taxable returns increased by 6.8% from $710 on 1979 returns to $758 on 1980 returns. This increase has been declining every year since indexing took effect.

The average income per filer in the seven-county metropolitan area was 34% higher than the average income of the 80 outstate counties - $14,437 compared to $10,797. Washington County once again had the highest average income per filer. The average income of $14,911 for Washington County was 17% higher than the average of $12,714 for all counties. Olmsted, Lake, and Sherburne counties joined the seven metropolitan area counties at the top of the list of counties with the highest average income. The lowest average income per filer was in Mahnomen County where the average was only $7,637.

County	Average Income	Number of Filers
Washington	$14,911	61,233
Hennepin	14,841	602,212
Dakota	14,784	113,553
Ramsey	13,812	279,543
Anoka	13,700	106,598
Olmstead	13,324	57,058
Scott	13,257	24,322
Carver	13,030	20,829
Lake	12,964	6,548
Sherburne	12,674	14,818

FAMILY INCOME

The information presented on the tables in this section of the bulletin differs from that in the Statistical Appendix in the way that the returns of the married people who filed on a combined return were handled. In the Statistical Appendix each individual filer is treated as a separate unit, and the data are distributed by the size of each filer's income. In the Family Income Section a married couple which filed on one return is treated as a single family unit, and the data are distributed by the size of the couple's combined income.

Because of the distribution of taxpayer data by combined or family income, the totals for various data items may differ when compared to the corresponding totals in the Statistical Appendix. For example, the federal adjusted gross income for all filers in the Statistical Appendix is $30,737,565,341 while the corresponding figure in the Family Income Section is $30,734,165,758. The reason for the difference is that married couples who filed on a combined return, where one of the spouses had a loss, were treated differently in the two sections. In the Statistical Appendix the negative income was treated as a zero while in the Family Income Section the loss was subtracted from the other spouse's income when the two incomes were combined before distribution by size of income.

In a departure from the content of past bulletins, married people filing separately on separate returns were treated differently for these family income tables. Previously those filers were distributed in the same proportions as the distribution for those married filers on a combined return. This year, to facilitate generation of the tables, the separate filers were distributed the same way as they are in the Statistical Appendix - by separate income. This manner of distribution does not reflect the fact that 22,340 taxpayers filing separately represent only 11,170 "couples" nor that their combined "family income" is not strictly distributed by couple; any exact distribution by couple for these filers would be too costly. Because this filer type makes up such a small percentage (.9%) of the total number of filers, it was assumed that their impact on any change in the distribution from year to year would be slight. Therefore, in the future these Family Income tables will be organized, for all practical purposes, by return.

The data for married couples who filed jointly and for single persons were treated the same in both sections. If a husband and wife each had an income they ususally filed on a combined return, so that a joint return normally represented one income.

Information from the no-tax returns has been included in the following tables and has been distributed by size of Minnesota gross income, along with the taxable returns.

1980 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE B

NUMBER OF TAXPAYING UNITS

	MARRIED PERSONS		SINGLE PERSONS		ALL FILERS	
MINNESOTA GROSS INCOME	NUMBER	% OF TOTAL	NUMBER	% OF TOTAL	NUMBER	% OF TOTAL
$ 1 -$ 999	26,615	2.97%	55,110	6.50%	81,725	4.69%
1,000 - 1,999	11,886	1.33	75,113	8.86	86,999	4.99
2,000 - 2,999	14,517	1.62	81,758	9.65	96,275	5.52
3,000 - 3,999	16,566	1.85	73,834	8.71	90,400	5.19
4,000 - 4,999	18,754	2.09	60,848	7.18	79,602	4.57
5,000 - 5,999	20,438	2.28	49,942	5.89	70,380	4.04
6,000 - 6,999	20,366	2.27	42,311	4.99	62,677	3.60
7,000 - 7,999	19,961	2.23	39,067	4.61	59,028	3.39
8,000 - 8,999	19,710	2.20	36,996	4.37	56,706	3.25
9,000 - 9,999	19,013	2.12	36,157	4.27	55,170	3.16
10,000 - 10,999	18,903	2.11	34,677	4.09	53,580	3.07
11,000 - 11,999	19,237	2.15	31,624	3.73	50,861	2.92
12,000 - 12,999	19,362	2.16	28,665	3.38	48,027	2.76
13,000 - 13,999	19,962	2.23	25,698	3.03	45,660	2.62
14,000 - 14,999	20,413	2.28	23,089	2.72	43,502	2.50
15,000 - 19,999	113,074	12.62	79,253	9.35	192,327	11.03
20,000 - 29,999	245,580	27.41	57,069	6.73	302,649	17.36
30,000 - 39,999	147,474	16.46	10,000	1.18	157,474	9.03
40,000 - 49,999	53,899	6.02	2,777	.33	56,676	3.25
50,000 - 99,999	41,191	4.60	2,704	.32	43,895	2.52
$100,000 AND OVER	8,887	.99	737	.09	9,624	.55
TOTAL ALL RETURNS	895,808	100.00	847,429	100.00	1,743,237	100.00

TABLE C

FEDERAL ADJUSTED GROSS INCOME

	MARRIED PERSONS		SINGLE PERSONS		ALL FILERS	
MINNESOTA GROSS INCOME	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
$ 1 -$ 999	$189,081,135	0.83%	$133,013,193	1.68%	$322,094,328	1.05%
1,000 - 1,999	$85,245,292	.39	$160,904,689	2.03	$249,149,981	.81
2,000 - 2,999	$106,473,322	.47	$247,858,873	3.13	$354,332,195	1.15
3,000 - 3,999	$125,284,140	.55	$288,631,644	3.65	$413,915,784	1.35
4,000 - 4,999	$149,893,405	.66	$297,386,135	3.76	$447,279,540	1.46
5,000 - 5,999	$168,643,781	.74	$293,712,418	3.71	$462,356,199	1.50
6,000 - 6,999	$183,945,507	.81	$289,318,321	3.65	$473,263,828	1.54
7,000 - 7,999	$194,021,215	.85	$304,013,590	3.84	$498,034,805	1.62
8,000 - 8,999	$204,423,861	.90	$321,178,112	4.06	$525,601,973	1.71
9,000 - 9,999	$211,494,445	.93	$347,088,234	4.38	$558,582,679	1.82
10,000 - 10,999	$228,863,210	1.00	$365,351,100	4.62	$594,214,310	1.93
11,000 - 11,999	$250,132,101	1.10	$364,525,275	4.61	$614,657,376	2.00
12,000 - 12,999	$267,765,263	1.17	$357,590,197	4.52	$625,355,460	2.03
13,000 - 13,999	$290,199,812	1.27	$345,506,398	4.36	$635,706,210	2.07
14,000 - 14,999	$314,770,147	1.38	$333,902,945	4.22	$648,673,092	2.11
15,000 - 19,999	$2,044,903,753	8.96	$1,354,742,415	17.11	$3,399,646,168	11.06
20,000 - 29,999	$6,139,827,819	26.91	$1,333,140,485	16.84	$7,472,968,304	24.31
30,000 - 39,999	$5,056,566,693	22.16	$335,206,522	4.23	$5,391,773,215	17.54
40,000 - 49,999	$2,384,954,690	10.45	$122,891,845	1.55	$2,507,846,535	8.16
50,000 - 99,999	$2,664,901,973	11.68	$176,277,532	2.23	$2,841,179,505	9.24
$100,000 AND OVER	$1,554,019,754	6.81	$143,514,517	1.81	$1,697,534,271	5.52
TOTAL ALL RETURNS	$22,818,411,318	100.00	$7,915,754,440	100.00	$30,734,165,758	100.00

1980 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE D

MINNESOTA GROSS INCOME

	MARRIED PERSONS		SINGLE PERSONS		ALL FILERS	
MINNESOTA GROSS INCOME	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
$ 1 -$ 999	$4,786,261	.02%	$25,919,184	.34%	$30,705,445	.10%
1,000 - 1,999	$18,001,799	.08	$114,053,798	1.49	$132,055,597	.45
2,000 - 2,999	$36,427,305	.17	$204,252,614	2.67	$240,679,919	.81
3,000 - 3,999	$58,178,212	.26	$257,286,250	3.37	$315,464,462	1.07
4,000 - 4,999	$84,555,766	.39	$272,708,672	3.57	$357,264,438	1.21
5,000 - 5,999	$112,462,918	.51	$273,891,238	3.59	$386,354,156	1.31
6,000 - 6,999	$132,330,739	.60	$274,535,895	3.59	$406,866,634	1.37
7,000 - 7,999	$149,647,325	.68	$292,761,001	3.83	$442,408,326	1.49
8,000 - 8,999	$167,498,924	.76	$314,398,261	4.12	$481,897,185	1.63
9,000 - 9,999	$180,612,984	.82	$343,339,213	4.49	$523,952,197	1.77
10,000 - 10,999	$198,512,871	.90	$363,847,550	4.76	$562,360,421	1.90
11,000 - 11,999	$221,258,631	1.01	$363,362,619	4.76	$584,621,250	1.98
12,000 - 12,999	$242,078,837	1.10	$358,083,788	4.69	$600,162,625	2.03
13,000 - 13,999	$269,507,036	1.23	$346,626,209	4.54	$616,133,245	2.08
14,000 - 14,999	$296,042,499	1.35	$334,583,873	4.38	$630,626,372	2.13
15,000 - 19,999	$1,987,365,328	9.05	$1,365,302,380	17.87	$3,352,667,708	11.33
20,000 - 29,999	$6,109,004,346	27.83	$1,349,764,329	17.67	$7,458,768,675	25.20
30,000 39,999	$5,055,589,888	23.03	$337,548,301	4.42	$5,393,138,189	18.22
40,000 - 49,999	$2,377,605,539	10.83	$122,636,669	1.61	$2,500,242,208	8.45
50,000 - 99,999	$2,660,611,869	12.12	$176,434,044	2.31	$2,837,045,913	9.59
$100,000 AND OVER	$1,592,090,200	7.25	$147,028,635	1.92	$1,739,118,835	5.88
TOTAL ALL RETURNS	$21,954,169,277	100.00%	$7,638,364,523	100.00%	$29,592,533,800	100.00%

TABLE E

FEDERAL INCOME TAX DEDUCTIONS

	MARRIED PERSONS		SINGLE PERSONS		ALL FILERS	
MINNESOTA GROSS INCOME	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
$ 1 -$ 999	$11,699,879	0.31%	$5,494,207	0.45%	$17,194,086	0.35%
1,000 - 1,999	$2,533,227	.07	$8,681,372	.72	$11,214,599	.23
2,000 - 2,999	$3,869,440	.10	$15,183,011	1.25	$19,052,451	.39
3,000 - 3,999	$4,854,707	.13	$19,714,898	1.63	$24,569,605	.50
4,000 - 4,999	$6,496,887	.17	$22,767,110	1.88	$29,263,997	.59
5,000 - 5,999	$8,248,028	.22	$25,666,252	2.12	$33,914,280	.69
6,000 - 6,999	$9,635,498	.26	$28,424,420	2.35	$38,059,918	.77
7,000 - 7,999	$11,539,756	.31	$32,957,128	2.72	$44,496,884	.90
8,000 - 8,999	$13,922,558	.37	$37,939,278	3.14	$51,861,836	1.05
9,000 - 9,999	$16,120,511	.43	$44,230,094	3.66	$60,350,605	1.22
10,000 - 10,999	$18,574,369	.50	$49,409,594	4.08	$67,983,963	1.38
11,000 - 11,999	$21,970,249	.59	$51,955,648	4.29	$73,925,897	1.50
12,000 - 12,999	$24,882,668	.67	$53,080,682	4.39	$77,963,350	1.58
13,000 - 13,999	$28,862,864	.78	$53,648,186	4.43	$82,511,050	1.67
14,000 - 14,999	$32,849,630	.88	$53,791,092	4.45	$86,640,722	1.76
15,000 - 19,999	$241,401,429	6.49	$239,427,000	19.79	$480,828,429	9.76
20,000 - 29,999	$871,705,173	23.44	$268,592,057	22.20	$1,140,297,230	23.14
30,000 - 39,999	$832,406,230	22.38	$72,260,498	5.97	$904,666,728	18.36
40,000 - 49,999	$440,063,831	11.83	$27,928,216	2.31	$467,992,047	9.50
50,000 - 99,999	$596,774,822	16.05	$45,143,228	3.73	$641,918,050	13.02
$100,000 AND OVER	$520,272,642	13.99	$53,675,131	4.44	$573,947,773	11.65
TOTAL ALL RETURNS	$3,718,684,398	100.00	$1,209,969,102	100.00	$4,928,653,500	100.00

1980 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE F

PERSONAL DEDUCTIONS

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 1 -$ 999	$16,014,812	0.40%	$7,027,016	0.65%	$23,041,828	0.45%
1,000 - 1,999	$5,192,204	.13	$14,591,025	1.36	$19,783,229	.39
2,000 - 2,999	$8,648,824	.22	$24,908,713	2.32	$33,557,537	.66
3,000 - 3,999	$13,288,100	.33	$33,636,225	3.13	$46,924,325	.92
4,000 - 4,999	$19,420,302	.48	$41,064,918	3.83	$60,485,220	1.19
5,000 - 5,999	$26,992,230	.67	$41,265,240	3.85	$68,257,470	1.34
6,000 - 6,999	$33,945,603	.84	$40,976,426	3.82	$74,922,029	1.47
7,000 - 7,999	$38,763,205	.96	$42,417,278	3.95	$81,180,483	1.59
8,000 - 8,999	$43,377,423	1.08	$43,796,138	4.08	$87,173,561	1.71
9,000 - 9,999	$45,454,532	1.13	$45,489,544	4.24	$90,944,076	1.79
10,000 - 10,999	$48,262,134	1.20	$47,557,885	4.43	$95,820,019	1.88
11,000 - 11,999	$52,761,000	1.31	$47,682,091	4.44	$100,443,091	1.97
12,000 - 12,999	$55,301,283	1.38	$46,571,098	4.34	$101,872,381	2.00
13,000 - 13,999	$60,043,680	1.49	$45,431,335	4.23	$105,475,015	2.07
14,000 - 14,999	$63,991,604	1.59	$44,018,669	4.10	$108,010,273	2.12
15,000 - 19,999	$404,628,014	10.07	$185,973,506	17.33	$590,601,520	11.60
20,000 - 29,999	$1,129,109,575	28.09	$199,847,335	18.62	$1,328,956,910	26.09
30,000 - 39,999	$870,989,791	21.67	$51,314,788	4.78	$922,304,579	18.11
40,000 - 49,999	$397,257,902	9.88	$18,807,688	1.75	$416,065,590	8.17
50,000 - 99,999	$437,187,835	10.88	$26,992,721	2.52	$464,180,556	9.11
$100,000 AND OVER	$249,367,218	6.20	$23,826,517	2.22	$273,193,735	5.36
TOTAL ALL RETURNS	$4,019,997,271	100.00	$1,073,196,156	100.00	$5,093,193,427	100.00

TABLE G

TAXABLE INCOME

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 1 -$ 999	$3,321,241	0.02%	$20,939,692	0.39%	$24,260,933	0.12%
1,000 - 1,999	$13,069,154	.09	$93,552,361	1.74	$106,621,515	.54
2,000 - 2,999	$26,726,876	.19	$166,407,307	3.09	$193,134,183	.98
3,000 - 3,999	$42,436,021	.30	$205,819,506	3.82	$248,255,527	1.26
4,000 - 4,999	$60,786,102	.43	$211,433,586	3.92	$272,219,688	1.38
5,000 - 5,999	$79,051,951	.55	$209,159,418	3.88	$288,211,369	1.47
6,000 - 6,999	$90,532,127	.63	$207,207,462	3.85	$297,739,589	1.51
7,000 - 7,999	$100,823,225	.71	$219,027,077	4.07	$319,850,302	1.63
8,000 - 8,999	$111,738,798	.78	$233,888,237	4.34	$345,627,035	1.76
9,000 - 9,999	$120,464,543	.84	$254,395,014	4.72	$374,859,557	1.91
10,000 - 10,999	$132,625,086	.93	$267,528,430	4.97	$400,153,516	2.03
11,000 - 11,999	$147,502,486	1.03	$264,352,806	4.91	$411,855,292	2.09
12,000 - 12,999	$162,638,827	1.14	$258,821,552	4.80	$421,460,379	2.14
13,000 - 13,999	$181,275,339	1.27	$247,916,561	4.60	$429,191,900	2.18
14,000 - 14,999	$199,822,633	1.40	$237,103,764	4.40	$436,926,397	2.22
15,000 - 19,999	$1,347,547,303	9.44	$946,759,677	17.46	$2,288,306,980	11.63
20,000 - 29,999	$4,111,012,189	28.78	$882,486,751	16.38	$4,993,498,940	25.39
30,000 - 39,999	$3,353,497,598	23.48	$214,592,560	3.98	$3,568,090,158	18.14
40,000 - 49,999	$1,541,425,853	10.79	$76,345,514	1.42	$1,617,771,367	8.22
50,000 - 99,999	$1,628,931,158	11.41	$104,652,633	1.94	$1,733,583,791	8.81
$100,000 AND OVER	$827,036,044	5.79	$70,994,811	1.32	$898,030,855	4.57
TOTAL ALL RETURNS	$14,282,264,554	100.00	$5,387,384,719	100.00	$19,669,649,273	100.00

1980 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE H

PERSONAL CREDITS

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 1 -$ 999	$5,002,727	2.67%	$3,312,434	5.31%	$8,315,161	3.33%
1,000 - 1,999	$2,093,817	1.12	$4,699,063	7.53	$6,792,880	2.72
2,000 - 2,999	$2,565,380	1.37	$5,329,572	8.55	$7,894,952	3.16
3,000 - 3,999	$3,028,785	1.62	$5,083,733	8.15	$8,112,518	3.25
4,000 - 4,999	$3,560,170	1.90	$4,470,905	7.17	$8,031,075	3.22
5,0.0 - 5,999	$4,014,523	2.15	$3,771,738	6.05	$7,786,260	3.12
6,000 - 6,999	$4,062,885	2.17	$3,208,059	5.14	$7,270,944	2.91
7,000 - 7,999	$3,992,038	2.13	$2,973,115	4.77	$6,965,153	2.79
8,000 - 8,999	$3,937,736	2.10	$2,841,680	4.56	$6,779,416	2.72
9,000 - 9,999	$3,769,738	2.01	$2,773,496	4.45	$6,543,234	2.62
10,000 - 10,999	$3,765,335	2.01	$2,653,984	4.26	$6,419,319	2.57
11,000 - 11,999	$3,849,071	2.06	$2,421,624	3.88	$6,270,695	2.51
12,000 - 12,999	$3,889,853	2.08	$2,207,357	3.54	$6,097,210	2.44
13,000 - 13,999	$4,039,163	2.16	$1,989,319	3.19	$6,028,482	2.42
14,000 - 14,999	$4,177,180	2.23	$1,786,595	2.86	$5,963,774	2.39
15,000 - 19,999	$23,524,091	12.57	$6,292,101	10.09	$29,816,192	11.95
20,000 - 29,999	$52,736,587	28.18	$4,912,923	7.88	$57,649,509	23.10
30,000 - 39,999	$31,964,339	17.08	$980,899	1.57	$32,945,239	13.20
40,000 - 49,999	$11,738,059	6.27	$279,645	.45	$12,017,704	4.82
50,000 - 99,999	$9,344,192	4.99	$294,736	.47	$9,638,928	3.86
$100,000 AND OVER	$2,098,194	1.12	$85,141	.14	$2,183,335	.88
TOTAL ALL RETURNS	$187,153,860	100.00	$62,368,120	100.00	$249,521,980	100.00

TABLE I

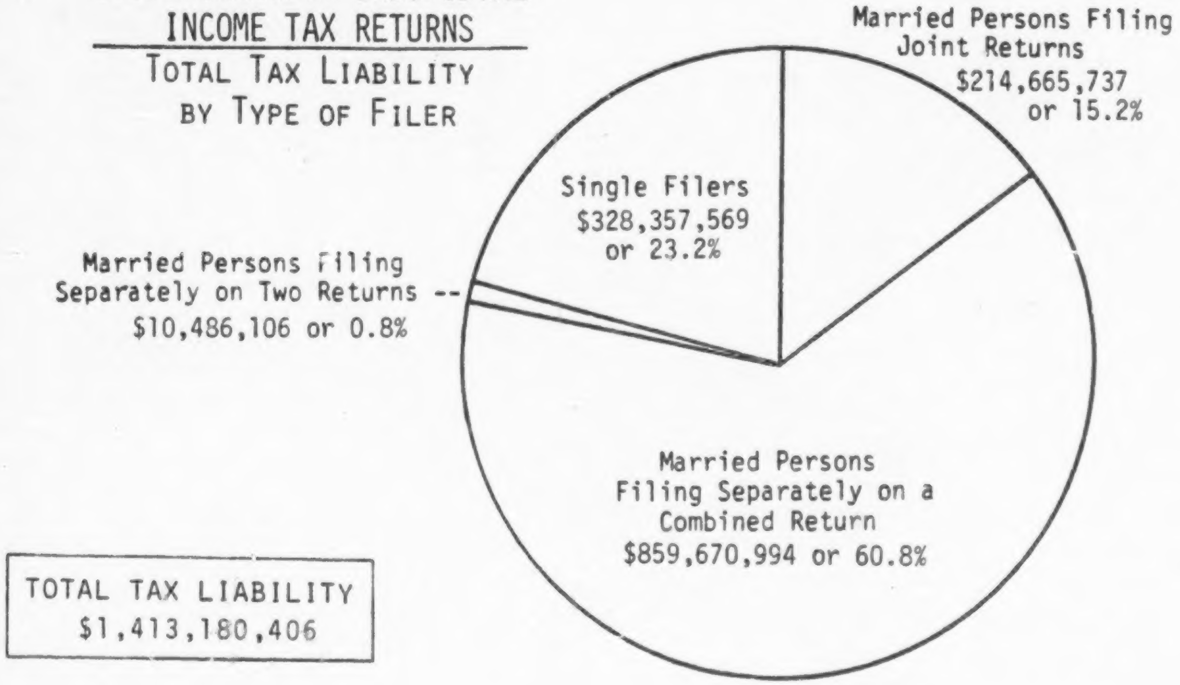
TAX LIABILITY

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 1 -$ 999	$96,107	0.01%	$36,923	0.01%	$133,030	0.01%
1,000 - 1,999	$15,940	.00	$38,220	.01	$54,160	.00
2,000 - 2,999	$27,610	.00	$165,429	.05	$193,039	.01
3,000 - 3,999	$79,039	.01	$1,493,762	.45	$1,572,800	.11
4,000 - 4,999	$154,018	.01	$2,657,073	.81	$2,811,091	.20
5,000 - 5,999	$299,051	.03	$3,582,252	1.09	$3,881,303	.27
6,000 - 6,999	$505,276	.05	$5,320,658	1.62	$5,825,933	.41
7,000 - 7,999	$869,750	.08	$7,985,858	2.43	$8,855,608	.63
8,000 - 8,999	$1,451,238	.13	$10,383,836	3.16	$11,835,073	.84
9,000 - 9,999	$2,190,652	.20	$12,759,382	3.89	$14,950,035	1.06
10,000 - 10,999	$3,110,557	.29	$14,703,262	4.48	$17,813,819	1.26
11,000 - 11,999	$4,261,630	.39	$15,678,814	4.77	$19,940,444	1.41
12,000 - 12,999	$5,509,774	.51	$16,365,157	4.98	$21,874,930	1.54
13,000 - 13,999	$6,906,629	.63	$16,493,978	5.02	$23,400,607	1.65
14,000 - 14,999	$8,428,620	.77	$16,492,833	5.02	$24,921,453	1.76
15,000 - 19,999	$70,409,658	6.47	$72,199,564	21.99	$142,609,222	10.07
20,000 - 29,999	$280,603,729	25.80	$78,478,846	23.90	$359,082,576	25.36
30,000 - 39,999	$270,097,157	24.83	$21,964,430	6.69	$292,061,586	20.63
40,000 - 49,999	$140,354,538	12.90	$8,541,263	2.60	$148,895,801	10.51
50,000 - 99,999	$178,059,974	16.37	$13,054,252	3.98	$191,114,225	13.50
$100,000 AND OVER	$114,244,187	10.50	$9,961,802	3.03	$124,205,989	8.77
TOTAL ALL RETURNS	$1,087,675,133	100.00	$328,357,596	100.00	$1,416,032,726	100.00

STATISTICAL APPENDIX

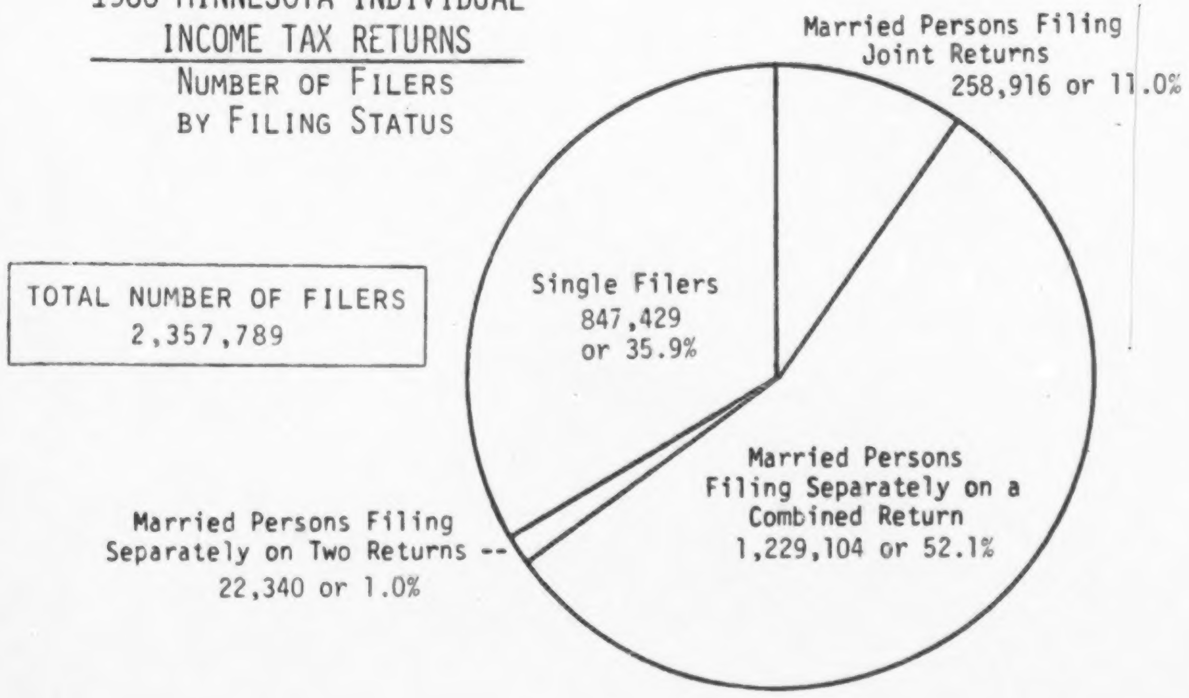
1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TOTAL TAX LIABILITY BY TYPE OF FILER



1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

NUMBER OF FILERS BY FILING STATUS



1980 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME

TABLE 1

ALL FILERS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	494,351	$2,299,294,378	$1,595,871,161	$184,438,933	$979,373,688	219,871	$53,854,662	$0
TAXABLE RETURNS								
$ 1 - $ 999	80,084	$82,719,815	$31,833,965	$2,283,032	$30,348,158	3,833	$213,668	$599,208
1,000 - 1,999	48,919	$111,842,059	$72,738,994	$2,839,505	$68,210,413	2,586	$171,661	$1,429,773
2,000 - 2,999	59,167	$191,488,650	$152,116,269	$7,431,116	$138,068,429	2,990	$1,067,519	$2,826,025
3,000 - 3,999	89,335	$357,217,606	$311,874,211	$20,390,018	$271,553,223	3,858	$3,165,863	$5,985,461
4,000 - 4,999	84,283	$426,723,441	$378,676,692	$27,682,362	$322,821,174	5,527	$3,615,833	$9,215,687
5,000 - 5,999	80,777	$491,836,475	$444,133,386	$36,205,073	$367,989,319	7,850	$4,171,302	$12,203,362
6,000 - 6,999	85,332	$596,064,846	$554,261,602	$50,773,203	$447,268,933	10,954	$5,017,673	$16,129,651
7,000 - 7,999	83,501	$664,590,980	$626,097,804	$63,348,718	$493,779,957	14,366	$5,495,792	$20,969,172
8,000 - 8,999	82,981	$736,131,753	$705,247,975	$77,218,043	$546,565,068	18,399	$5,951,063	$26,061,603
9,000 - 9,999	82,768	$808,702,090	$786,184,911	$92,066,611	$599,060,418	22,512	$6,398,889	$30,907,691
10,000 - 10,999	81,630	$877,860,391	$856,678,024	$105,779,645	$641,932,380	26,986	$6,862,650	$35,233,944
11,000 - 11,999	77,759	$913,127,075	$893,711,469	$115,613,288	$657,423,029	31,637	$7,161,656	$37,952,739
12,000 - 12,999	74,035	$940,782,721	$925,129,660	$123,955,206	$668,057,131	35,370	$7,444,664	$40,274,603
13,000 - 13,999	69,577	$951,147,191	$938,870,227	$130,509,176	$666,139,569	38,218	$7,505,299	$41,786,444
14,000 - 14,999	65,719	$963,796,341	$952,500,241	$137,141,897	$664,127,960	40,955	$7,642,732	$43,039,733
15,000 - 19,999	271,515	$4,737,799,192	$4,715,561,313	$729,562,430	$3,145,270,822	232,866	$38,034,353	$220,420,175
20,000 - 29,999	298,183	$7,175,519,784	$7,193,386,919	$1,241,264,980	$4,583,258,459	389,146	$54,283,527	$376,264,111
30,000 - 39,999	83,493	$2,819,211,570	$2,832,191,578	$539,254,114	$1,773,675,785	132,656	$17,436,508	$171,074,686
40,000 - 49,999	26,566	$1,180,636,957	$1,175,624,509	$244,653,971	$720,406,267	42,705	$5,655,149	$76,296,692
50,000 - 99,999	29,700	$1,969,781,942	$1,970,578,629	$489,819,768	$1,144,094,927	50,281	$6,561,684	$138,234,103
$100,000 AND OVER	8,114	$1,441,290,084	$1,482,107,069	$506,422,411	$744,661,006	13,393	$1,609,732	$105,575,545
TAXABLE RETURNS	1,863,438	$28,438,270,963	$27,999,505,447	$4,744,214,567	$18,694,712,447	1,127,088	$195,667,217	$1,413,180,413
TOTAL ALL RETURNS	2,357,789	$30,737,565,341	$29,595,376,608	$4,928,653,500	$19,674,086,135	1,346,959	$249,521,879	$1,413,180,413

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	170,969	$444,673,254	323,382	$75,368,776	$520,042,030	61,411	$5,681,617	7,498	$246,706	$110,120
TAXABLE RETURNS										
$ 1 - $ 999	69,151	$5,420,778	10,933	$468,049	$5,888,827	12	$105	20	$1,186	$3,394
1,000 - 1,999	39,409	$536,715	9,510	$1,332,699	$1,869,414	14	$374	12	$431	$2,858
2,000 - 2,999	36,127	$1,032,365	23,040	$5,850,546	$6,882,911	349	$3,634	66	$1,051	$6,518
3,000 - 3,999	37,503	$3,415,653	51,832	$16,692,954	$20,108,607	864	$29,435	405	$6,714	$15,504
4,000 - 4,999	41,120	$10,608,584	43,163	$17,674,297	$28,282,881	1,257	$72,267	666	$16,028	$14,346
5,000 - 5,999	44,065	$21,742,443	36,712	$18,255,587	$39,998,030	3,164	$332,352	959	$23,448	$14,308
6,000 - 6,999	45,290	$32,976,276	40,042	$23,308,796	$56,285,072	12,640	$1,367,453	1,283	$35,709	$15,980
7,000 - 7,999	45,364	$43,645,362	38,137	$25,379,787	$69,025,149	10,514	$679,075	1,416	$40,079	$16,270
8,000 - 8,999	46,016	$53,874,288	36,965	$27,657,663	$81,531,951	3,770	$382,423	1,706	$48,415	$17,254
9,000 - 9,999	46,572	$65,124,272	36,196	$30,028,057	$95,152,329	3,163	$420,724	1,785	$53,532	$17,610
10,000 - 10,999	47,103	$77,613,993	34,527	$31,433,154	$109,047,147	2,744	$393,975	2,118	$64,481	$18,672
11,000 - 11,999	46,641	$89,891,354	31,118	$30,827,135	$120,718,489	2,158	$328,945	2,172	$65,922	$19,578
12,000 - 12,999	45,876	$102,992,618	28,159	$30,141,320	$133,133,938	1,693	$244,539	2,327	$73,463	$20,440
13,000 - 13,999	44,908	$113,996,561	24,669	$28,304,468	$142,301,029	1,109	$141,202	2,541	$82,462	$20,656
14,000 - 14,999	43,876	$124,553,029	21,843	$26,751,187	$151,304,216	689	$78,436	2,443	$80,538	$21,280
15,000 - 19,999	199,596	$737,987,747	71,919	$102,895,781	$840,883,528	641	$84,628	13,940	$454,778	$112,700
20,000 - 29,999	254,073	$1,287,939,205	44,110	$81,312,554	$1,369,251,759	34	$35,247	25,912	$882,078	$184,574
30,000 - 39,999	77,723	$508,218,185	5,770	$11,512,814	$519,730,999	0	$0	12,777	$489,909	$69,254
40,000 - 49,999	25,244	$208,227,872	1,322	$2,631,667	$210,859,539	0	$0	6,263	$278,742	$23,906
50,000 - 99,999	28,774	$335,756,273	926	$1,850,123	$337,606,396	0	$0	10,281	$543,937	$24,592
$100,000 AND OVER	8,001	$233,063,674	113	$225,512	$233,289,186	0	$0	4,135	$286,236	$5,746
TAXABLE RETURNS	1,272,432	$4,058,617,247	591,006	$514,534,150	$4,573,151,397	44,815	$4,594,814	93,227	$3,529,139	$645,440
TOTAL ALL RETURNS	1,443,401	$4,503,290,501	914,388	$589,902,926	$5,093,193,427	106,226	$10,276,431	100,725	$3,775,845	$755,560

1980 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME

TABLE 2

MARRIED PERSONS FILING JOINT RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	92,149	$706,920,237	$406,465,183	$62,786,852	$223,963,043	118,556	$19,830,594	$0
TAXABLE RETURNS								
$ 1 -$ 999	697	$17,716,081	$294,566	$368,431	$223,037	707	$104,598	$78,606
1,000 - 1,999	614	$21,010,915	$913,816	$141,200	$692,106	210	$42,137	$11,770
2,000 - 2,999	716	$23,212,452	$1,799,460	$399,914	$1,338,140	173	$40,705	$18,392
3,000 - 3,999	932	$23,471,782	$3,294,482	$381,143	$2,512,974	168	$65,350	$39,719
4,000 - 4,999	1,396	$26,111,030	$6,319,656	$647,440	$4,913,650	238	$134,583	$69,489
5,000 - 5,999	2,067	$28,792,174	$11,455,318	$1,077,791	$8,945,112	594	$267,747	$139,678
6,000 - 6,999	2,636	$34,116,224	$17,198,295	$1,546,155	$13,209,807	1,190	$406,126	$240,114
7,000 - 7,999	3,434	$42,935,322	$25,821,265	$2,325,372	$19,539,296	2,100	$572,350	$415,578
8,000 - 8,999	4,057	$48,847,126	$34,548,815	$3,288,083	$25,564,918	2,982	$704,963	$655,530
9,000 - 9,999	4,487	$54,478,872	$42,662,226	$4,183,554	$30,872,064	3,744	$791,827	$931,820
10,000 - 10,999	4,853	$62,620,175	$51,013,564	$5,221,057	$36,719,350	5,016	$909,647	$1,254,141
11,000 - 11,999	5,410	$75,052,965	$62,228,239	$6,519,285	$44,186,900	6,922	$1,085,481	$1,661,468
12,000 - 12,999	5,690	$81,739,979	$71,160,262	$7,601,113	$50,085,952	7,954	$1,179,747	$2,140,091
13,000 - 13,999	5,904	$88,469,000	$79,727,307	$8,916,747	$55,394,218	8,678	$1,247,132	$2,641,680
14,000 - 14,999	5,899	$93,239,412	$85,562,414	$9,978,492	$58,851,010	9,060	$1,268,907	$3,069,486
15,000 - 19,999	31,100	$563,150,169	$545,307,411	$69,640,294	$367,435,900	52,494	$6,944,872	$23,031,452
20,000 - 29,999	52,709	$1,296,932,832	$1,290,857,850	$192,546,917	$850,265,382	99,951	$12,386,481	$68,603,364
30,000 - 39,999	19,595	$667,139,062	$666,702,998	$113,938,179	$428,414,465	39,125	$4,732,892	$41,235,829
40,000 - 49,999	6,530	$297,968,349	$288,522,705	$54,669,804	$179,678,521	12,850	$1,570,782	$19,139,125
50,000 - 99,999	6,576	$445,459,937	$430,797,919	$97,510,721	$253,130,620	13,349	$1,614,842	$30,539,609
$100,000 AND OVER	1,465	$262,438,448	$256,205,959	$81,304,747	$131,143,107	3,035	$364,813	$18,748,801
TAXABLE RETURNS	166,767	$4,254,902,306	$3,972,414,525	$662,206,439	$2,563,116,529	270,548	$36,438,982	$214,665,742
TOTAL ALL RETURNS	258,916	$4,961,822,543	$4,378,879,708	$724,993,291	$2,787,079,572	389,104	$56,269,576	$214,665,742

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	42,521	$146,117,716	49,628	$16,942,765	$163,060,481	8,799	$1,185,015	1,902	$75,451	$30,262
TAXABLE RETURNS										
$ 1 -$ 999	277	$513,096	420	$22,442	$535,538	0	$0	12	$530	$106
1,000 - 1,999	112	$39,224	502	$66,200	$105,424	0	$0	5	$61	$88
2,000 - 2,999	178	$108,046	528	$118,969	$227,015	*	*	8	$182	$114
3,000 - 3,999	188	$238,776	744	$235,661	$474,437	*	*	12	$280	$238
4,000 - 4,999	286	$335,983	1,110	$453,916	$789,899	27	$1,130	15	$499	$486
5,000 - 5,999	528	$694,480	1,539	$774,304	$1,468,784	72	$4,664	25	$381	$824
6,000 - 6,999	889	$1,450,543	1,747	$1,027,754	$2,478,297	144	$12,600	47	$1,775	$1,136
7,000 - 7,999	1,417	$2,605,600	2,017	$1,362,827	$3,968,427	406	$57,580	78	$2,851	$1,654
8,000 - 8,999	1,910	$4,095,592	2,147	$1,638,874	$5,734,466	682	$98,630	117	$3,761	$1,994
9,000 - 9,999	2,382	$5,874,764	2,105	$1,787,905	$7,662,669	926	$143,028	137	$4,594	$2,132
10,000 - 10,999	2,686	$7,100,807	2,167	$2,034,045	$9,134,852	1,007	$172,663	163	$6,646	$2,462
11,000 - 11,999	3,251	$9,320,659	2,159	$2,214,287	$11,534,946	1,117	$190,988	182	$6,677	$3,010
12,000 - 12,999	3,535	$11,106,185	2,155	$2,393,839	$13,500,024	1,021	$155,751	203	$7,215	$3,182
13,000 - 13,999	3,939	$13,088,752	1,965	$2,346,130	$15,434,882	743	$95,454	219	$9,190	$3,306
14,000 - 14,999	4,112	$14,484,882	1,787	$2,276,447	$16,761,329	451	$46,629	212	$9,034	$3,416
15,000 - 19,999	23,945	$97,500,877	7,155	$10,762,639	$108,263,516	460	$43,084	1,475	$58,400	$20,604
20,000 - 29,999	46,424	$236,160,194	6,285	$11,972,442	$248,132,636	16	$11,552	3,941	$166,319	$46,864
30,000 - 39,999	18,778	$122,825,272	817	$1,628,610	$124,453,882	0	$0	2,541	$112,454	$22,546
40,000 - 49,999	6,367	$54,033,879	*	*	$54,353,455	0	$0	1,369	$67,125	$8,596
50,000 - 99,999	6,457	$80,561,317	*	*	$80,799,317	0	$0	2,053	$120,447	$7,966
$100,000 AND OVER	1,452	$45,024,422	13	$26,000	$45,050,422	0	$0	743	$55,028	$1,192
TAXABLE RETURNS	129,115	$707,163,350	37,652	$43,700,870	$750,864,220	7,082	$1,034,009	13,557	$633,449	$131,916
TOTAL ALL RETURNS	171,636	$853,281,066	87,280	$60,643,635	$913,924,701	15,881	$2,219,024	15,459	$708,980	$162,178

* Suppressed due to data privacy considerations.

1980 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME

TABLE 3

MARRIED PERSONS FILING SEPARATELY ON THE COMBINED RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	123,830	$637,946,114	$468,185,287	$50,047,407	$246,971,756	57,907	$13,681,513	$0
TAXABLE RETURNS								
$ 1 - $ 999	77,667	$58,658,069	$30,585,453	$1,663,917	$29,382,232	3,029	$42,888	$482,766
1,000 - 1,999	45,844	$80,464,578	$68,087,266	$2,319,870	$64,513,595	2,296	$41,906	$1,378,060
2,000 - 2,999	42,084	$115,718,008	$104,909,441	$4,445,658	$98,330,252	2,624	$115,099	$2,636,548
3,000 - 3,999	42,417	$160,450,443	$148,485,661	$7,748,613	$136,596,603	3,321	$385,251	$4,420,845
4,000 - 4,999	44,360	$213,160,530	$199,606,600	$12,217,327	$177,996,215	4,198	$933,442	$6,418,375
5,000 - 5,999	44,512	$258,546,910	$244,557,445	$17,593,971	$210,443,363	5,401	$1,449,025	$8,354,036
6,000 - 6,999	43,902	$297,754,522	$285,066,468	$23,207,853	$237,843,332	7,085	$1,874,906	$10,391,819
7,000 - 7,999	42,703	$331,480,872	$320,150,947	$29,320,850	$259,544,785	8,501	$2,250,193	$12,329,507
8,000 - 8,999	42,579	$372,283,058	$361,800,484	$36,382,788	$286,866,144	10,664	$2,597,139	$14,689,318
9,000 - 9,999	42,050	$406,958,673	$399,441,626	$43,439,455	$309,663,195	12,513	$2,908,501	$16,815,889
10,000 - 10,999	41,690	$445,986,470	$437,480,016	$50,617,475	$331,531,218	14,848	$3,300,630	$18,838,869
11,000 - 11,999	40,137	$467,250,390	$461,346,987	$56,309,916	$341,215,892	17,652	$3,618,916	$20,116,569
12,000 - 12,999	39,052	$493,874,822	$488,014,559	$62,151,401	$351,608,336	20,437	$4,005,997	$21,279,483
13,000 - 13,999	37,459	$510,488,421	$505,569,188	$66,866,110	$356,120,772	23,081	$4,225,819	$22,198,246
14,000 - 14,999	36,197	$529,072,675	$524,632,457	$72,302,809	$361,335,966	25,820	$4,531,889	$23,007,207
15,000 - 19,999	158,973	$2,783,026,572	$2,767,137,451	$414,542,667	$1,807,695,364	156,738	$24,562,826	$122,975,818
20,000 - 29,999	186,648	$4,504,901,802	$4,511,109,682	$773,014,031	$2,821,025,546	265,896	$36,755,414	$226,643,955
30,000 - 39,999	53,566	$1,806,146,898	$1,816,755,907	$351,210,972	$1,122,835,814	88,049	$11,673,193	$107,076,425
40,000 - 49,999	17,178	$756,993,442	$760,909,996	$161,577,115	$461,629,259	28,437	$3,792,483	$49,010,556
50,000 - 99,999	20,344	$1,343,889,449	$1,358,529,508	$345,917,354	$783,003,971	35,269	$4,639,958	$94,276,234
$100,000 AND OVER	5,912	$1,034,653,308	$1,076,422,104	$373,237,038	$539,494,035	9,917	$1,359,211	$76,300,475
TAXABLE RETURNS	1,105,274	$16,971,759,912	$16,870,599,346	$2,906,087,190	$11,088,675,889	745,776	$115,064,686	$859,671,000
TOTAL ALL RETURNS	1,229,104	$17,609,706,026	$17,338,784,633	$2,956,134,597	$11,335,647,645	803,683	$128,746,199	$859,671,000

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	82,428	$174,319,431	41,402	$9,542,146	$183,861,577	3,005	$299,729	2,596	$98,156	$21,348
TAXABLE RETURNS										
$ 1 - $ 999	68,581	$4,593,138	9,086	$366,292	$4,959,430	0	$0	*	*	$2,944
1,000 - 1,999	39,140	$399,516	6,704	$947,823	$1,347,339	0	$0	*	*	$2,250
2,000 - 2,999	35,358	$592,012	6,726	$1,591,724	$2,183,736	*	*	7	$511	$2,250
3,000 - 3,999	35,167	$1,783,287	7,250	$2,387,283	$4,170,570	*	*	45	$760	$2,872
4,000 - 4,999	36,284	[illegible],048,793	8,076	$3,383,275	$9,432,068	129	$7,006	130	$3,131	$3,602
5,000 - 5,999	36,288	$12,371,778	8,224	$4,161,598	$16,533,376	221	$14,124	306	$8,620	$4,268
6,000 - 6,999	35,724	$19,161,776	8,178	$4,856,584	$24,018,360	280	$22,399	399	$12,927	$4,390
7,000 - 7,999	34,648	$25,858,683	8,055	$5,466,482	$31,325,165	362	$33,962	482	$14,742	$4,728
8,000 - 8,999	34,455	$32,382,041	8,124	$6,193,299	$38,575,340	372	$36,549	616	$18,435	$5,146
9,000 - 9,999	34,303	$39,814,318	7,747	$6,546,822	$46,361,140	400	$50,404	676	$21,859	$5,550
10,000 - 10,999	34,162	$48,382,187	7,528	$6,964,237	$55,346,424	381	$52,459	874	$27,867	$6,362
11,000 - 11,999	33,161	$56,800,085	6,976	$7,039,007	$63,839,092	300	$38,437	897	$30,016	$7,028
12,000 - 12,999	32,509	$67,130,534	6,543	$7,132,646	$74,263,180	217	$29,581	1,053	$36,264	$8,148
13,000 - 13,999	31,595	$75,777,116	5,864	$6,849,595	$82,626,711	*	*	1,203	$41,625	$8,834
14,000 - 14,999	30,892	$84,411,728	5,305	$6,613,255	$91,024,983	*	*	1,186	$41,541	$9,944
15,000 - 19,999	139,147	$515,782,406	19,826	$29,016,398	$544,998,804	*	*	7,895	$268,348	$62,748
20,000 - 29,999	171,003	$883,090,543	15,645	$29,222,381	$917,312,924	6	$5,701	16,931	$579,178	$114,828
30,000 - 39,999	50,932	$337,758,353	2,634	$5,251,226	$343,009,579	0	$0	8,779	$334,492	$42,534
40,000 - 49,999	16,528	$136,525,436	650	$1,294,376	$137,819,812	0	$0	4,357	$193,811	$14,334
50,000 - 99,999	19,228	$228,853,149	516	$1,030,205	$229,883,354	0	$0	7,527	$398,313	$15,776
$100,000 AND OVER	5,855	$164,410,755	57	$114,000	$164,524,755	0	$0	3,114	$219,536	$4,396
TAXABLE RETURNS	955,560	$2,747,127,634	149,714	$136,428,508	$2,883,556,142	3,006	$331,423	56,482	$2,252,667	$332,932
TOTAL ALL RETURNS	1,037,988	$2,921,447,065	191,116	$145,970,654	$3,067,417,719	6,011	$631,152	59,078	$2,350,823	$354,280

* Suppressed due to data privacy considerations.

1980 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME

TABLE 4

MARRIED PERSONS FILING SEPARATELY ON TWO RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	5,061	$22,265,270	$14,603,439	$1,875,471	$9,064,462	2,816	$494,477	$0
TAXABLE RETURNS								
$ 1 -$ 999	53	$192,584	$25,601	$6,755	$21,512	*	*	$916
1,000 - 1,999	78	$207,828	$113,520	$10,604	$94,489	*	*	$1,725
2,000 - 2,999	319	$1,091,315	$866,151	$61,918	$730,980	18	$16,566	$5,658
3,000 - 3,999	862	$3,631,447	$3,031,188	$245,352	$2,521,400	33	$51,790	$31,136
4,000 - 4,999	990	$4,900,528	$4,459,008	$399,902	$3,636,202	118	$69,031	$70,751
5,000 - 5,999	1,100	$7,105,054	$6,053,618	$595,102	$4,833,348	220	$84,199	$127,397
6,000 - 6,999	1,058	$7,245,387	$6,876,680	$697,851	$5,443,596	326	$88,419	$177,061
7,000 - 7,999	1,050	$8,171,380	$7,944,904	$856,060	$6,175,024	419	$92,955	$238,230
8,000 - 8,999	1,153	$10,010,479	$9,770,303	$1,121,336	$7,473,907	410	$99,387	$332,920
9,000 - 9,999	1,113	$10,619,102	$10,573,342	$1,283,901	$8,037,012	400	$101,286	$400,601
10,000 - 10,999	1,044	$11,130,157	$10,952,564	$1,431,990	$8,140,639	463	$95,650	$437,673
11,000 - 11,999	1,002	$11,560,457	$11,515,680	$1,539,602	$8,512,348	481	$92,116	$495,889
12,000 - 12,999	890	$11,136,027	$11,111,7[illegible]	$1,542,531	$8,019,654	458	$84,446	$489,879
13,000 - 13,999	733	$9,936,006	$9,873,2[illegible]4	$1,400,224	$7,041,323	400	$71,050	$452,540
14,000 - 14,999	675	$10,174,263	$10,056,163	$1,481,133	$7,084,139	492	$75,203	$470,209
15,000 - 19,999	2,569	$44,231,604	$44,303,399	$7,110,223	$30,087,811	1,872	$278,476	$2,213,342
20,000 - 29,999	1,960	$46,304,005	$46,370,198	$8,421,580	$29,823,082	2,018	$250,957	$2,537,947
30,000 - 39,999	384	$12,957,857	$12,964,666	$2,612,794	$8,045,934	481	$55,892	$798,003
40,000 - 49,999	105	$4,597,282	$4,649,851	$1,052,650	$2,793,105	121	$15,120	$305,749
50,000 - 99,999	94	$6,134,350	$6,064,090	$1,756,874	$3,360,961	114	$14,488	$414,009
$100,000 AND OVER	19	$6,679,942	$7,168,343	$2,052,657	$3,033,271	12	$2,547	$434,468
TAXABLE RETURNS	17,279	$228,017,062	$224,744,305	$35,681,039	$154,909,737	8,954	$1,643,536	$10,486,103
TOTAL ALL RETURNS	22,340	$250,282,332	$239,347,744	$37,556,510	$163,974,199	11,770	$2,138,013	$10,486,103

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	1,691	$3,745,559	3,370	$708,450	$4,454,009	270	$25,303	92	$3,053	$1,156
TAXABLE RETURNS										
$ 1 -$ 999	23	$30,376	30	$1,571	$31,947	0	$0	0	$0	$14
1,000 - 1,999	23	$2,561	55	$7,292	$9,853	0	$0	0	$0	$16
2,000 - 2,999	86	$13,526	233	$59,727	$73,253	4	$40	0	$0	$66
3,000 - 3,999	161	$38,656	701	$225,780	$264,436	8	$231	10	$190	$242
4,000 - 4,999	204	$101,580	786	$3[illegible]02	$423,582	17	$1,251	19	$569	$284
5,000 - 5,999	274	$221,014	826	$408,305	$629,319	16	$1,740	32	$1,057	$392
6,000 - 6,999	287	$286,883	771	$448,350	$735,233	24	$4,405	32	$1,027	$272
7,000 - 7,999	313	$416,338	745	$497,482	$913,820	28	$6,463	31	$873	$294
8,000 - 8,999	364	$600,103	769	$574,957	$1,175,060	32	$6,622	31	$1,109	$330
9,000 - 9,999	355	$621,945	758	$630,484	$1,252,429	25	$4,397	47	$1,538	$326
10,000 - 10,999	386	$781,310	658	$598,625	$1,379,935	15	$2,446	39	$1,311	$312
11,000 - 11,999	374	$841,372	628	$622,358	$1,463,730	8	$1,377	30	$875	$264
12,000 - 12,999	612	$1,038,642	478	$510,935	$1,549,577	8	$1,936	31	$928	$234
13,000 - 13,999	352	$994,224	381	$437,503	$1,431,72[illegible]	*	*	37	$1,379	$246
14,000 - 14,999	340	$1,079,797	335	$411,094	$1,490,891	*	*	29	$918	$228
15,000 - 19,999	1,523	$5,623,027	1,046	$1,482,338	$7,105,365	*	*	154	$5,659	$880
20,000 - 29,999	1,522	$7,335,338	438	$790,198	$8,125,536	0	$0	173	$5,780	$760
30,000 - 39,999	354	$2,249,938	28	$56,000	$2,305,938	0	$0	56	$1,644	$170
40,000 - 49,999	97	$708,096	*	*	$804,096	0	$0	20	$761	$52
50,000 - 99,999	91	$946,700	*	*	$952,700	0	$0	21	$854	$24
$100,000 AND OVER	19	$2,082,415	0	$0	$2,082,415	0	$0	11	$463	$8
TAXABLE RETURNS	7,602	$26,093,841	9,677	$8,107,001	$34,200,842	194	$31,999	803	$26,935	$5,422
TOTAL ALL RETURNS	9,293	$29,839,400	13,047	$8,815,451	$38,654,851	464	$57,302	895	$29,988	$6,578

* Suppressed due to data privacy considerations.

1980 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME

TABLE 5

SINGLE PERSONS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	273,311	$932,162,757	$706,617,252	$69,729,203	$499,374,427	40,592	$19,848,078	$0
TAXABLE RETURNS								
$ 1 - $ 999	1,667	$6,153,081	$928,345	$243,929	$721,377	*	*	$36,920
1,000 - 1,999	2,333	$10,158,738	$3,624,394	$367,831	$2,910,223	*	*	$38,218
2,000 - 2,999	16,048	$51,466,875	$44,541,217	$2,523,626	$37,669,057	175	$895,149	$165,427
3,000 - 3,999	45,124	$169,663,934	$157,062,880	$12,014,910	$129,922,246	336	$2,660,472	$1,493,761
4,000 - 4,999	37,537	$182,551,353	$168,291,428	$14,417,693	$136,275,107	973	$2,478,777	$2,657,072
5,000 - 5,999	33,098	$197,392,337	$182,067,005	$16,938,209	$143,767,496	1,635	$2,370,331	$3,502,251
6,000 - 6,999	37,736	$256,948,713	$245,120,159	$25,321,344	$190,772,198	2,353	$2,648,222	$5,320,657
7,000 - 7,999	36,306	$282,003,406	$272,180,688	$30,846,436	$208,520,852	3,338	$2,580,294	$7,985,857
8,000 - 8,999	35,192	$304,991,090	$299,128,373	$36,425,836	$226,660,099	4,343	$2,549,574	$10,383,815
9,000 - 9,999	35,118	$336,645,443	$333,507,717	$43,159,701	$250,488,147	5,775	$2,597,275	$12,759,381
10,000 - 10,999	34,043	$358,123,589	$357,231,880	$48,509,123	$265,541,173	6,659	$2,556,723	$14,703,261
11,000 - 11,999	31,210	$359,263,263	$358,620,563	$51,244,485	$263,507,889	6,502	$2,365,143	$15,670,813
12,000 - 12,999	28,403	$354,031,893	$354,823,077	$52,660,161	$258,343,189	6,521	$2,174,474	$16,365,155
13,000 - 13,999	25,431	$342,253,764	$343,700,458	$53,326,095	$247,583,276	6,059	$1,961,298	$16,493,978
14,000 - 14,999	22,928	$331,309,991	$332,249,207	$53,379,463	$236,856,845	5,583	$1,766,733	$16,492,831
15,000 - 19,999	78,873	$1,347,390,847	$1,358,813,052	$238,269,246	$940,051,747	21,762	$6,248,177	$72,199,563
20,000 - 29,999	56,866	$1,327,381,145	$1,345,049,189	$267,282,452	$882,144,449	21,281	$4,890,675	$78,478,845
30,000 - 39,999	9,948	$332,967,753	$335,768,007	$71,492,169	$214,379,572	5,001	$974,531	$21,964,429
40,000 - 49,999	2,753	$121,077,884	$121,541,957	$27,354,402	$76,305,382	1,297	$276,764	$8,541,262
50,000 - 99,999	2,686	$174,298,198	$175,187,012	$44,634,819	$104,599,375	1,549	$292,396	$13,054,251
$100,000 AND OVER	718	$137,518,386	$142,310,663	$49,827,969	$70,990,593	429	$83,161	$9,961,801
TAXABLE RETURNS	574,118	$6,983,591,683	$6,931,747,271	$1,140,239,899	$4,883,010,292	101,810	$42,520,013	$328,357,568
TOTAL ALL RETURNS	847,429	$7,915,754,440	$7,638,364,523	$1,209,969,102	$5,387,384,719	142,402	$62,368,091	$328,357,568

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	44,329	$120,490,548	228,982	$48,175,415	$168,665,963	49,337	$4,171,570	2,908	$70,046	$57,354
TAXABLE RETURNS										
$ 1 - $ 999	270	$284,168	1,397	$77,744	$361,912	12	$105	*	*	$330
1,000 - 1,999	134	$95,414	2,249	$311,384	$406,798	14	$374	*	*	$504
2,000 - 2,999	505	$318,781	15,543	$4,080,126	$4,398,907	339	$3,454	51	$358	$4,088
3,000 - 3,999	1,987	$1,354,934	43,137	$13,844,230	$15,199,164	813	$27,168	338	$5,484	$12,152
4,000 - 4,999	4,346	$4,122,228	33,191	$13,515,104	$17,637,332	1,084	$62,880	502	$11,829	$9,974
5,000 - 5,999	6,975	$8,455,171	26,123	$12,911,380	$21,366,551	2,855	$311,824	596	$13,390	$8,824
6,000 - 6,999	8,390	$12,077,074	29,346	$16,976,108	$29,053,182	12,192	$1,328,049	805	$19,980	$10,182
7,000 - 7,999	8,986	$14,764,741	27,320	$18,052,996	$32,817,737	9,718	$581,070	825	$21,613	$9,594
8,000 - 8,999	9,267	$16,796,552	25,925	$19,250,533	$36,047,085	2,684	$240,622	942	$25,110	$9,784
9,000 - 9,999	9,532	$18,813,245	25,586	$21,062,846	$39,876,091	1,812	$222,895	925	$25,541	$9,602
10,000 - 10,999	9,869	$21,349,689	24,174	$21,836,247	$43,185,936	1,341	$166,407	1,042	$28,657	$9,586
11,000 - 11,999	9,855	$22,929,238	21,355	$20,951,483	$43,880,721	733	$98,143	1,063	$28,354	$9,276
12,000 - 12,999	9,420	$23,717,257	18,983	$20,103,900	$43,821,157	447	$57,271	1,040	$29,056	$8,876
13,000 - 13,999	9,022	$24,136,469	16,459	$18,671,240	$42,807,709	231	$29,958	1,082	$30,268	$8,270
14,000 - 14,999	8,512	$24,576,622	14,416	$17,450,391	$42,027,013	139	$19,438	1,016	$29,045	$7,692
15,000 - 19,999	34,981	$118,881,437	43,892	$61,634,406	$180,515,843	107	$29,731	4,416	$122,371	$28,460
20,000 - 29,999	35,124	$156,353,130	21,742	$39,327,533	$195,680,663	12	$17,994	4,867	$130,801	$22,072
30,000 - 39,999	7,657	$45,384,622	2,291	$4,576,978	$49,961,600	0	$0	1,401	$41,319	$4,004
40,000 - 49,999	2,250	$16,830,461	503	$1,001,712	$17,882,173	0	$0	517	$17,045	$924
50,000 - 99,999	2,398	$25,395,107	288	$575,918	$25,971,025	0	$0	600	$24,323	$826
$100,000 AND OVER	675	$21,546,082	43	$85,512	$21,631,594	0	$0	267	$11,209	$150
TAXABLE RETURNS	180,155	$578,232,422	393,963	$326,297,771	$904,530,193	34,533	$3,197,383	22,385	$616,088	$175,170
TOTAL ALL RETURNS	224,484	$698,722,970	622,945	$374,473,186	$1,073,196,156	83,870	$7,368,953	25,293	$686,134	$232,524

* Suppressed due to data privacy considerations.

1980 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 6

ALL FILERS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	494,351	$2,299,294,378	$1,595,871,161	$184,438,933	$979,373,686	219,871	$53,854,667	$0
TAXABLE RETURNS								
$ 1 -$ 1,000	85,035	$129,506,812	$56,417,202	$14,801,529	$33,830,357	4,967	$341,548	$922,397
1,001 - 2,000	53,165	$151,205,521	$89,583,333	$5,240,858	$79,465,838	3,171	$242,544	$1,681,022
2,001 - 3,000	99,503	$379,871,463	$313,866,522	$24,512,913	$255,569,942	4,219	$3,259,521	$4,312,835
3,001 - 4,000	122,115	$638,063,449	$563,615,301	$49,824,938	$428,922,654	10,128	$6,007,696	$9,870,816
4,001 - 5,000	122,014	$823,036,536	$751,598,780	$75,765,328	$549,886,694	19,932	$7,630,995	$16,255,145
5,001 - 6,000	127,791	$1,032,803,668	$974,830,809	$107,206,439	$703,238,846	31,663	$9,481,606	$25,314,962
6,001 - 7,000	126,910	$1,205,539,926	$1,160,847,818	$139,076,615	$825,252,183	42,420	$10,469,552	$36,838,044
7,001 - 8,000	129,207	$1,406,513,399	$1,376,874,225	$176,447,688	$969,545,915	52,959	$11,623,264	$49,782,736
8,001 - 9,000	128,522	$1,589,040,599	$1,568,171,274	$212,874,117	$1,092,272,307	62,618	$12,570,241	$61,835,609
9,001 - 10,000	119,903	$1,669,575,309	$1,654,912,536	$237,071,465	$1,138,638,512	68,785	$12,870,171	$70,152,569
10,001 - 11,000	111,056	$1,722,241,661	$1,715,124,083	$257,135,200	$1,165,568,325	74,548	$13,119,417	$76,580,090
11,001 - 12,000	98,683	$1,688,720,388	$1,685,239,882	$263,384,040	$1,133,975,500	76,242	$12,704,492	$79,183,281
12,001 - 13,000	86,771	$1,623,737,344	$1,624,952,120	$263,012,158	$1,083,812,221	76,187	$12,134,678	$79,761,441
13,001 - 14,000	73,987	$1,505,232,319	$1,506,417,567	$250,730,957	$998,189,124	72,753	$11,150,429	$76,647,569
14,001 - 15,000	63,346	$1,387,482,679	$1,391,695,686	$237,953,707	$917,775,640	69,186	$10,223,750	$72,959,524
15,001 - 20,000	183,587	$4,762,491,538	$4,782,039,757	$847,745,545	$3,139,659,033	245,994	$33,938,612	$273,187,451
20,001 - 30,000	91,195	$3,310,851,546	$3,313,918,823	$643,842,683	$2,144,366,456	144,270	$19,015,059	$215,870,201
30,001 - 40,000	20,835	$1,144,605,499	$1,149,711,121	$259,325,906	$710,576,595	33,762	$4,479,898	$82,122,244
40,001 - 50,000	8,689	$641,586,195	$642,854,956	$161,135,362	$385,873,499	14,808	$1,929,447	$48,321,074
50,001 -100,000	9,253	$1,034,200,752	$1,049,620,563	$305,447,200	$601,717,592	15,658	$2,067,592	$81,730,603
$100,001 AND OVER	1,871	$591,964,360	$627,213,089	$211,679,919	$336,575,214	2,818	$406,684	$49,850,751
TAXABLE RETURNS	1,863,438	$28,438,270,963	$27,999,505,447	$4,744,214,567	$18,694,712,447	1,127,088	$195,667,196	$1,413,180,364
TOTAL ALL RETURNS	2,357,789	$30,737,565,341	$29,595,376,608	$4,928,653,500	$19,674,086,135	1,346,959	$249,521,863	$1,413,180,364

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	170,969	$444,673,254	323,382	$75,368,776	$520,042,030	61,411	$5,681,615	7,498	$246,716	$110,120
TAXABLE RETURNS										
$ 1 -$ 1,000	72,201	$19,706,048	12,834	$652,232	$20,358,280	14	$136	73	$6,300	$4,300
1,001 - 2,000	41,843	$2,997,218	11,322	$1,879,419	$4,876,637	15	$480	43	$1,150	$3,542
2,001 - 3,000	46,626	$18,518,188	52,877	$15,265,479	$33,783,667	891	$16,431	366	$5,029	$16,282
3,001 - 4,000	64,479	$62,565,573	57,636	$22,302,136	$84,867,709	1,716	$89,591	1,386	$31,873	$22,888
4,001 - 5,000	73,322	$101,585,324	48,692	$24,361,434	$125,946,758	6,032	$607,532	2,297	$61,876	$23,444
5,001 - 6,000	75,744	$132,607,673	52,047	$31,777,851	$164,385,524	15,497	$1,402,262	2,790	$81,049	$27,608
6,001 - 7,000	76,649	$160,231,604	50,261	$36,287,416	$196,519,020	7,597	$605,594	3,248	$102,942	$29,988
7,001 - 8,000	79,953	$189,856,504	49,254	$41,024,118	$230,880,622	4,103	$508,869	3,566	$112,331	$32,320
8,001 - 9,000	82,587	$219,709,673	45,935	$43,315,177	$263,024,850	3,171	$450,345	4,138	$133,782	$36,656
9,001 - 10,000	79,894	$237,038,877	40,009	$42,163,682	$279,202,559	2,296	$363,170	4,396	$144,293	$38,336
10,001 - 11,000	76,326	$251,956,864	34,730	$40,463,694	$292,420,558	1,628	$250,341	4,801	$162,941	$40,092
11,001 - 12,000	69,971	$251,256,387	28,712	$36,623,955	$287,880,342	1,020	$144,214	4,932	$167,923	$39,660
12,001 - 13,000	63,079	$245,272,598	23,692	$32,855,143	$278,127,741	475	$59,295	4,959	$169,441	$38,244
13,001 - 14,000	55,331	$229,558,894	18,656	$27,938,592	$257,497,486	201	$27,645	4,838	$161,257	$36,450
14,001 - 15,000	48,353	$211,845,599	14,993	$24,120,740	$235,966,339	73	$17,863	4,667	$159,474	$33,868
15,001 - 20,000	147,371	$727,412,097	36,216	$67,223,082	$794,635,179	76	$34,871	17,622	$627,982	$117,296
20,001 - 30,000	80,444	$504,207,684	10,751	$21,502,000	$525,709,684	10	$16,170	15,103	$613,990	$73,564
30,001 - 40,000	19,305	$176,748,620	1,530	$3,060,000	$179,808,620	0	$0	5,919	$291,955	$17,006
40,001 - 50,000	8,229	$94,926,095	460	$920,000	$95,846,095	0	$0	3,046	$166,099	$6,402
50,001 -100,000	8,890	$141,729,771	363	$726,000	$142,455,771	0	$0	4,045	$251,559	$6,304
$100,001 AND OVER	1,835	$78,885,956	36	$72,000	$78,957,956	0	$0	992	$75,872	$1,190
TAXABLE RETURNS	1,272,432	$4,058,617,247	591,006	$514,534,150	$4,573,151,397	44,815	$4,594,809	93,227	$3,529,118	$645,440
TOTAL ALL RETURNS	1,443,401	$4,503,290,501	914,388	$589,902,926	$5,093,193,427	106,226	$10,276,424	100,725	$3,775,834	$755,560

TABLE 7

MARRIED PERSONS FILING JOINT RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	92,149	$706,920,237	$406,465,183	$62,786,852	$223,963,043	118,556	$19,830,594	$0
TAXABLE RETURNS								
$ 1 -$ 1,000	1,127	$38,397,416	$9,278,500	$5,337,434	$414,886	1,082	$163,125	$266,464
1,001 - 2,000	967	$38,735,960	$2,619,141	$489,007	$1,448,923	279	$58,788	$23,896
2,001 - 3,000	1,115	$34,330,589	$4,585,280	$738,566	$2,826,588	227	$71,907	348,968
3,001 - 4,000	2,333	$39,922,525	$13,625,329	$1,833,974	$8,344,549	359	$234,390	$114,429
4,001 - 5,000	3,809	$54,657,131	$28,325,094	$3,506,375	$17,319,898	1,112	$505,166	$292,423
5,001 - 6,000	6,306	$82,727,894	$56,419,933	$6,457,855	$34,793,474	4,247	$1,091,987	$665,765
6,001 - 7,000	7,357	$99,068,481	$76,935,494	$8,803,115	$47,909,552	7,364	$1,384,304	$1,255,409
7,001 - 8,000	7,894	$117,588,345	$94,030,217	$11,131,394	$59,247,600	9,805	$1,576,763	$1,973,902
8,001 - 9,000	8,483	$126,503,744	$112,152,565	$13,166,748	$72,174,273	11,772	$1,753,916	$2,886,256
9,001 - 10,000	9,017	$142,766,625	$131,500,454	$15,907,931	$85,724,298	13,867	$1,938,822	$3,984,661
10,001 - 11,000	9,515	$158,510,736	$151,318,298	$18,678,650	$99,992,253	15,530	$2,099,084	$5,291,967
11,001 - 12,000	9,569	$171,847,915	$166,462,927	$21,477,881	$109,990,870	16,322	$2,146,085	$6,519,597
12,001 - 13,000	9,964	$190,250,373	$188,089,635	$25,098,613	$124,581,187	17,467	$2,257,681	$8,113,755
13,001 - 14,000	9,589	$198,698,869	$195,565,029	$26,996,250	$129,456,530	17,149	$2,197,665	$9,034,741
14,001 - 15,000	9,551	$209,125,544	$208,260,004	$29,454,361	$138,447,082	17,705	$2,219,649	$10,174,988
15,001 - 20,000	37,468	$976,082,413	$971,860,862	$149,163,061	$647,098,719	71,286	$8,829,606	$54,490,218
20,001 - 30,000	23,716	$864,581,220	$851,105,498	$149,577,345	$558,631,871	46,930	$5,710,713	$55,552,414
30,001 - 40,000	5,036	$274,523,362	$273,403,346	$56,310,679	$171,476,607	9,958	$1,221,044	$19,706,151
40,001 - 50,000	1,839	$139,561,283	$135,069,514	$31,542,143	$81,625,780	3,798	$456,595	$10,208,661
50,001 -100,000	1,751	$197,643,409	$195,679,282	$53,287,245	$112,594,282	3,610	$434,836	$15,279,819
$100,001 AND OVER	361	$105,378,472	$106,128,123	$33,247,812	$59,017,307	679	$86,844	$8,761,243
TAXABLE RETURNS	166,767	$4,254,902,306	$3,972,414,525	$662,206,439	$2,563,116,529	270,548	$36,438,970	$214,665,727
TOTAL ALL RETURNS	258,916	$4,961,822,543	$4,378,879,708	$724,993,291	$2,787,079,572	389,104	$56,269,564	$214,665,727

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	42,521	$146,117,716	49,628	$16,942,765	$163,060,481	8,799	$1,185,015	1,902	$75,452	$30,262
TAXABLE RETURNS										
$ 1 -$ 1,000	563	$7,263,217	564	$35,626	$7,298,843	0	$0	*	*	$290
1,001 - 2,000	304	$572,407	663	$108,804	$681,211	0	$0	*	*	$160
2,001 - 3,000	343	$803,357	772	$216,769	$1,020,126	8	$272	*	*	$252
3,001 - 4,000	985	$2,913,445	1,348	$533,361	$3,446,806	32	$1,040	32	$1,123	$786
4,001 - 5,000	2,054	$6,615,405	1,755	$883,416	$7,498,821	103	$5,747	107	$3,174	$1,716
5,001 - 6,000	3,906	$13,701,388	2,400	$1,467,216	$15,168,604	311	$24,548	171	$4,709	$3,178
6,001 - 7,000	4,694	$18,297,504	2,663	$1,925,323	$20,222,827	722	$97,233	325	$12,037	$3,978
7,001 - 8,000	5,210	$21,415,129	2,684	$2,236,094	$23,651,223	1,099	$155,311	279	$10,453	$4,384
8,001 - 9,000	5,801	$24,281,670	2,682	$2,529,874	$26,811,544	1,217	$194,632	380	$15,563	$4,976
9,001 - 10,000	6,267	$26,966,025	2,750	$2,902,200	$29,868,225	1,236	$215,269	410	$17,009	$5,604
10,001 - 11,000	6,814	$29,498,001	2,701	$3,149,394	$32,647,395	1,057	$170,712	467	$20,098	$6,102
11,001 - 12,000	7,109	$31,857,078	2,460	$3,137,098	$34,994,176	705	$94,811	444	$18,884	$6,388
12,001 - 13,000	7,742	$35,327,686	2,222	$3,082,149	$38,409,835	345	$35,970	486	$19,282	$7,000
13,001 - 14,000	7,575	$36,093,808	2,014	$3,018,441	$39,112,249	153	$15,832	529	$21,561	$7,336
14,001 - 15,000	7,757	$37,468,170	1,794	$2,890,391	$40,358,561	49	$7,684	574	$24,805	$7,624
15,001 - 20,000	31,544	$164,526,368	5,926	$11,072,714	$175,599,082	*	*	3,052	$133,913	$34,568
20,001 - 30,000	21,786	$139,036,282	1,930	$3,860,000	$142,896,282	*	*	3,330	$151,514	$27,548
30,001 - 40,000	4,822	$45,188,060	*	*	645,616,060	0	$0	1,327	$70,870	$6,218
40,001 - 50,000	1,781	$21,785,591	*	*	$21,901,591	0	$0	600	$37,366	$2,044
50,001 -100,000	1,702	$29,699,755	*	*	$29,797,755	0	$0	763	$51,191	$1,496
$100,001 AND OVER	356	$13,853,004	5	$10,000	$13,863,004	0	$0	200	$16,392	$268
TAXABLE RETURNS	129,115	$707,163,350	37,652	$43,700,870	$750,864,220	7,082	$1,034,009	13,557	$633,445	$131,916
TOTAL ALL RETURNS	171,636	$853,281,066	87,280	$60,643,635	$913,924,701	15,881	$2,219,024	15,459	$708,897	$162,178

* Suppressed due to data privacy considerations.

TABLE 8

MARRIED PERSONS FILING SEPARATELY ON THE COMBINED RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	123,830	$637,946,114	$468,185,287	$50,047,407	$246,971,754	57,907	$13,681,517	$0
TAXABLE RETURNS								
$ 1 -$ 1,000	81,265	$76,427,041	$42,586,287	$7,788,035	$32,117,587	3,719	$71,904	$530,951
1,001 - 2,000	49,059	$96,226,294	$80,680,101	$4,075,897	$73,272,540	2,769	$64,578	$1,589,[illegible]16
2,001 - 3,000	50,448	$168,087,020	$149,850,689	$10,041,135	$127,045,876	3,655	$411,896	$3,302,234
3,001 - 4,000	62,634	$310,553,387	$287,337,518	$23,428,092	$220,809,969	8,180	$1,994,903	$6,226,585
4,001 - 5,000	67,718	$439,041,984	$415,247,540	$39,268,212	$305,050,640	15,120	$3,463,143	$10,089,418
5,001 - 6,000	67,518	$537,042,979	$518,048,414	$54,104,337	$371,729,015	21,330	$4,490,356	$14,615,618
6,001 - 7,000	67,189	$636,[illegible]86,961	$621,001,694	$71,738,267	$436,991,414	26,760	$5,217,152	$20,132,110
7,001 - 8,000	69,460	$761,987,057	$750,928,877	$92,886,971	$521,391,886	32,943	$6,137,031	$27,146,291
8,001 - 9,000	71,294	$894,475,096	$885,887,277	$117,248,312	$606,226,060	39,802	$7,090,912	$34,454,216
9,001 - 10,000	68,277	$967,122,964	$960,165,282	$134,304,417	$648,611,081	44,732	$7,659,468	$39,863,463
10,001 - 11,000	64,885	$1,026,713,106	$1,022,024,091	$150,347,046	$681,140,911	49,763	$8,179,513	$44,428,033
11,001 - 12,000	58,110	$1,014,595,163	$1,011,309,406	$155,233,815	$667,980,241	51,601	$8,116,930	$46,156,391
12,001 - 13,000	51,440	$982,906,197	$980,994,654	$156,311,565	$642,649,942	51,590	$7,859,604	$46,733,543
13,001 - 14,000	44,282	$915,840,058	$915,476,318	$150,031,099	$597,493,945	49,676	$7,337,619	$45,268,019
14,001 - 15,000	37,819	$843,876,321	$844,315,894	$143,352,180	$548,018,313	46,174	$6,678,027	$43,067,046
15,001 - 20,000	110,323	$2,898,560,136	$2,911,759,229	$517,500,527	$1,888,044,038	159,991	$21,921,420	$162,881,587
20,001 - 30,000	55,994	$2,043,584,335	$2,058,205,418	$408,244,938	$1,317,620,135	91,186	$12,131,781	$132,158,040
30,001 - 40,000	13,563	$750,606,778	$757,611,742	$175,849,293	$462,966,585	22,665	$3,022,516	$53,322,556
40,001 - 50,000	6,040	$446,091,765	$451,061,743	$115,603,141	$268,312,793	10,544	$1,383,029	$33,514,346
50,001 -100,000	6,614	$738,765,791	$753,914,033	$222,489,501	$431,035,550	11,521	$1,531,379	$58,381,428
$100,001 AND OVER	1,342	$423,069,479	$452,193,139	$156,240,410	$240,167,368	2,055	$301,517	$35,810,098
TAXABLE RETURNS	1,105,274	$16,971,759,912	$16,870,599,346	$2,906,087,190	$11,088,675,889	745,776	$115,064,678	$859,670,989
TOTAL ALL RETURNS	1,229,104	$17,609,706,026	$17,338,784,633	$2,956,134,597	$11,335,647,643	803,683	$128,746,195	$859,670,989

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	82,428	$174,319,431	41,402	$9,542,146	$183,861,577	3,005	$299,729	2,596	$98,163	$21,348
TAXABLE RETURNS										
$ 1 -$ 1,000	70,947	$9,913,252	10,318	$487,288	$10,400,540	0	$0	10	$2,833	$3,462
1,001 - 2,000	41,245	$2,036,538	7,814	$1,295,126	$3,331,664	0	$0	18	$671	$2,656
2,001 - 3,000	42,016	$10,419,523	8,432	$2,344,155	$12,763,678	10	$278	71	$1,359	$3,608
3,001 - 4,000	52,873	$39,290,210	9,761	$3,809,247	$43,099,457	148	$6,625	464	$10,996	$6,752
4,001 - 5,000	57,248	$65,694,169	10,470	$5,234,519	$70,928,688	297	$18,307	994	$30,178	$8,422
5,001 - 6,000	56,965	$85,763,206	10,553	$6,451,856	$92,215,062	418	$31,122	1,244	$40,607	$9,838
6,001 - 7,000	56,517	$104,565,027	10,672	$7,706,986	$112,272,013	467	$44,104	1,487	$51,500	$11,292
7,001 - 8,000	58,813	$127,783,325	10,647	$8,866,695	$136,650,020	477	$53,200	1,694	$57,271	$13,552
8,001 - 9,000	61,150	$152,842,731	10,144	$9,570,174	$162,412,905	430	$61,383	2,079	$71,380	$17,094
9,001 - 10,000	59,226	$167,706,755	9,051	$9,543,029	$177,249,784	306	$43,131	2,249	$79,424	$18,984
10,001 - 11,000	56,371	$180,611,404	8,514	$9,924,730	$190,536,134	209	$20,648	2,682	$95,864	$21,378
11,001 - 12,000	50,994	$179,014,464	7,116	$9,080,886	$188,095,350	128	$18,399	2,884	$102,778	$22,170
12,001 - 13,000	45,001	$173,094,917	6,439	$8,938,230	$182,033,147	57	$8,113	2,959	$107,791	$21,812
13,001 - 14,000	38,806	$159,749,764	5,476	$8,201,510	$167,951,274	29	$4,966	3,014	$104,242	$21,354
14,001 - 15,000	33,060	$145,287,615	4,759	$7,657,786	$152,945,401	11	$2,655	2,944	$102,970	$20,058
15,001 - 20,000	97,041	$481,430,373	13,282	$24,784,291	$506,214,664	*	*	11,409	$405,751	$68,908
20,001 - 30,000	50,989	$322,330,345	5,005	$10,010,000	$332,340,345	*	*	10,143	$413,236	$41,808
30,001 - 40,000	12,767	$117,203,864	796	$1,592,000	$118,795,864	0	$0	4,126	$204,974	$10,150
40,001 - 50,000	5,787	$66,639,809	253	$506,000	$67,145,809	0	$0	2,266	$122,119	$4,128
50,001 -100,000	6,419	$99,998,982	195	$390,000	$100,388,982	0	$0	3,013	$189,918	$4,624
$100,001 AND OVER	1,325	$55,751,361	17	$34,000	$55,785,361	0	$0	732	$56,797	$882
TAXABLE RETURNS	955,560	$2,747,127,634	149,714	$136,428,508	$2,883,556,142	3,006	$331,423	56,482	$2,252,659	$332,932
TOTAL ALL RETURNS	1,037,988	$2,921,447,065	191,116	$145,970,654	$3,067,417,719	6,011	$631,152	59,078	$2,350,822	$354,280

* Suppressed due to data privacy considerations.

1980 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 9

MARRIED PERSONS FILING SEPARATELY ON TWO RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	5,061	$22,265,270	$14,603,439	$1,875,471	$9,064,462	2,816	$494,477	$0
TAXABLE RETURNS								
$ 1 -$ 1,000	83	$873,923	$153,025	$43,060	$38,906	13	$3,328	$3,301
1,001 - 2,000	105	$472,977	$216,205	$24,790	$155,392	21	$3,467	$2,465
2,001 - 3,000	878	$3,745,777	$3,057,950	$296,387	$2,298,648	23	$50,096	$20,150
3,001 - 4,000	1,402	$7,644,905	$6,723,554	$671,588	$4,931,998	153	$96,829	$86,600
4,001 - 5,000	1,498	$9,629,555	$9,121,932	$970,640	$6,749,682	396	$120,559	$177,042
5,001 - 6,000	1,562	$12,295,969	$11,813,707	$1,337,079	$8,599,278	614	$138,113	$300,980
6,001 - 7,000	1,622	$14,744,035	$14,477,285	$1,754,911	$10,526,003	745	$149,663	$456,343
7,001 - 8,000	1,652	$17,215,664	$17,085,314	$2,172,953	$12,384,948	749	$151,088	$636,576
8,001 - 9,000	1,541	$18,276,621	$18,288,902	$2,519,505	$13,095,986	800	$148,237	$749,464
9,001 - 10,000	1,269	$16,799,235	$16,876,394	$2,418,393	$12,037,755	630	$117,924	$763,115
10,001 - 11,000	1,104	$16,647,066	$16,496,019	$2,484,684	$11,564,504	701	$113,103	$779,577
11,001 - 12,000	944	$15,717,968	$15,690,542	$2,529,509	$10,853,313	618	$99,203	$781,726
12,001 - 13,000	792	$14,296,706	$14,385,921	$2,403,779	$9,885,009	606	$88,028	$753,475
13,001 - 14,000	632	$12,399,016	$12,521,249	$2,145,907	$8,532,799	552	$72,869	$680,102
14,001 - 15,000	515	$10,844,941	$10,901,158	$1,987,489	$7,450,279	452	$61,025	$616,369
15,001 - 20,000	1,164	$29,467,859	$29,487,657	$5,460,057	$19,746,184	1,227	$151,886	$1,779,702
20,001 - 30,000	400	$14,407,618	$14,395,352	$2,978,221	$9,303,234	532	$60,835	$956,552
30,001 - 40,000	66	$3,666,033	$3,669,456	$902,434	$2,240,154	79	$10,145	$265,115
40,001 - 50,000	25	$1,723,028	$1,768,691	$448,151	$1,091,953	28	$3,900	$138,961
50,001 -100,000	20	$2,371,725	$2,362,611	$698,683	$1,264,307	*	*	$171,964
$100,001 AND OVER	5	$4,776,441	$5,251,381	$1,432,819	$2,159,405	*	*	$366,514
TAXABLE RETURNS	17,279	$228,017,062	$224,744,305	$35,681,039	$154,909,737	8,954	$1,643,535	$10,486,093
TOTAL ALL RETURNS	22,340	$250,282,332	$239,347,744	$37,556,510	$163,974,199	11,770	$2,138,012	$10,486,093

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	1,691	$3,745,559	3,370	$708,450	$4,454,009	270	$25,303	92	$3,054	$1,156
TAXABLE RETURNS										
$ 1 -$ 1,000	37	$115,344	46	$3,028	$118,372	0	$0	*	*	$16
1,001 - 2,000	38	$24,851	67	$11,172	$36,023	0	$0	*	*	$26
2,001 - 3,000	226	$273,248	652	$189,667	$462,915	9	$115	*	*	$214
3,001 - 4,000	402	$729,564	1,000	$390,404	$1,119,968	19	$1,237	34	$896	$428
4,001 - 5,000	468	$885,841	1,030	$515,769	$1,401,610	21	$2,629	38	$1,225	$482
5,001 - 6,000	592	$1,284,990	970	$592,360	$1,877,350	29	$5,201	59	$1,805	$406
6,001 - 7,000	594	$1,455,760	1,028	$740,611	$2,196,371	42	$9,575	51	$1,788	$468
7,001 - 8,000	622	$1,669,997	1,030	$857,416	$2,527,413	36	$6,303	64	$2,286	$506
8,001 - 9,000	652	$1,834,686	887	$838,725	$2,673,411	13	$1,788	61	$2,158	$474
9,001 - 10,000	547	$1,661,230	722	$759,016	$2,420,246	8	$1,722	49	$1,425	$362
10,001 - 11,000	558	$1,811,519	546	$635,312	$2,446,831	12	$2,605	54	$1,659	$352
11,001 - 12,000	500	$1,740,784	444	$566,936	$2,307,720	*	*	49	$1,721	$318
12,001 - 13,000	407	$1,564,003	385	$533,130	$2,097,133	*	*	62	$2,545	$304
13,001 - 14,000	387	$1,476,067	245	$366,476	$1,842,543	*	*	31	$1,263	$244
14,001 - 15,000	314	$1,140,470	201	$322,920	$1,463,390	*	*	34	$1,065	$162
15,001 - 20,000	801	$3,615,357	363	$666,059	$4,281,416	0	$0	121	$3,905	$448
20,001 - 30,000	350	$2,013,897	50	$100,000	$2,113,897	0	$0	54	$1,689	$176
30,001 - 40,000	60	$514,868	*	*	$526,868	0	$0	14	$617	$24
40,001 - 50,000	24	$226,587	*	*	$228,587	0	$0	7	$104	$2
50,001 -100,000	18	$395,621	*	*	$399,621	0	$0	*	*	$8
$100,001 AND OVER	5	$1,659,157	0	$0	$1,659,157	0	$0	*	*	$2
TAXABLE RETURNS	7,602	$26,093,841	9,677	$8,107,001	$34,200,842	194	$31,999	803	$26,931	$5,422
TOTAL ALL RETURNS	9,293	$29,839,400	13,047	$8,815,451	$38,654,851	464	$57,302	895	$29,985	$6,578

* Suppressed due to data privacy considerations.

1980 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 10

SINGLE PERSONS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	273,311	$932,162,757	$706,617,252	$69,729,203	$499,374,427	40,592	$19,848,079	$0
TAXABLE RETURNS								
$ 1 -$ 1,000	2,560	$13,808,432	$4,399,390	$1,633,000	$1,258,978	153	$103,194	$122,581
1,001 - 2,000	3,034	$15,770,290	$6,067,886	$651,164	$4,588,983	102	$115,711	$64,745
2,001 - 3,000	47,062	$173,708,077	$156,372,603	$13,436,825	$123,398,830	314	$2,725,622	$941,483
3,001 - 4,000	55,746	$279,942,632	$255,928,900	$23,391,284	$194,836,138	1,436	$3,681,574	$3,443,202
4,001 - 5,000	68,989	$319,707,866	$298,904,214	$32,020,101	$220,766,474	3,304	$3,542,127	$5,696,262
5,001 - 6,000	52,405	$400,736,826	$388,548,755	$45,307,168	$288,117,079	5,472	$3,761,150	$9,732,599
6,001 - 7,000	50,742	$455,540,449	$448,433,345	$56,780,322	$329,825,214	7,551	$3,718,433	$14,994,182
7,001 - 8,000	50,201	$515,722,333	$514,829,817	$70,256,370	$376,521,481	9,462	$3,758,382	$20,025,967
8,001 - 9,000	47,204	$549,785,138	$551,842,530	$79,939,552	$400,775,988	10,244	$3,577,176	$23,745,673
9,001 - 10,000	41,340	$542,886,485	$546,370,406	$84,440,724	$392,265,378	9,556	$3,153,957	$25,541,330
10,001 - 11,000	35,552	$520,370,753	$525,285,675	$85,624,820	$372,870,657	8,554	$2,727,717	$26,080,513
11,001 - 12,000	30,060	$486,559,342	$491,777,007	$84,142,835	$345,151,076	7,701	$2,342,274	$25,725,567
12,001 - 13,000	24,575	$436,284,068	$441,481,910	$79,198,201	$306,696,083	6,524	$1,929,365	$24,160,668
13,001 - 14,000	19,484	$378,294,376	$382,854,971	$71,557,701	$262,705,850	5,376	$1,542,276	$21,664,707
14,001 - 15,000	15,461	$323,635,873	$328,218,630	$63,159,677	$223,859,966	4,855	$1,265,049	$19,101,121
15,001 - 20,000	34,632	$858,381,130	$868,932,009	$175,621,900	$584,770,092	13,490	$3,035,700	$54,035,944
20,001 - 30,000	11,085	$388,278,373	$390,212,555	$83,042,179	$258,811,216	5,622	$1,111,730	$27,203,195
30,001 - 40,000	2,170	$115,809,326	$115,026,577	$26,263,500	$73,893,249	1,060	$226,193	$8,828,422
40,001 - 50,000	785	$54,210,119	$54,955,008	$13,541,927	$34,842,973	438	$85,923	$4,459,106
50,001 -100,000	868	$95,419,827	$97,664,637	$28,971,771	$56,823,453	*	*	$7,877,392
$100,001 AND OVER	163	$58,739,968	$63,640,446	$20,758,878	$35,231,134	*	*	$4,912,896
TAXABLE RETURNS	574,118	$6,983,591,683	$6,931,747,271	$1,140,239,899	$4,888,010,292	101,810	$42,520,013	$328,357,555
TOTAL ALL RETURNS	847,429	$7,915,754,440	$7,638,364,523	$1,209,969,102	$5,387,384,719	142,402	$62,368,092	$328,357,555

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	44,329	$120,490,548	228,982	$48,175,415	$168,665,963	49,337	$4,171,568	2,908	$70,047	$57,354
TAXABLE RETURNS										
$ 1 -$ 1,000	654	$2,414,235	1,906	$126,298	$2,540,525	14	$136	17	$604	$532
1,001 - 2,000	256	$363,422	2,778	$464,317	$827,739	15	$480	6	$108	$700
2,001 - 3,000	4,041	$7,022,060	43,021	$12,514,888	$19,536,948	864	$15,766	272	$3,266	$12,208
3,001 - 4,000	10,219	$19,632,354	45,527	$17,569,124	$37,201,478	1,517	$80,689	856	$18,858	$14,922
4,001 - 5,000	13,552	$28,389,909	35,437	$17,727,730	$46,117,639	5,611	$580,849	1,158	$27,299	$12,824
5,001 - 6,000	14,281	$31,858,089	38,124	$23,266,419	$55,124,508	14,739	$1,341,391	1,316	$33,928	$14,186
6,001 - 7,000	14,844	$35,913,313	35,898	$25,914,496	$61,827,809	6,366	$454,682	1,385	$37,617	$14,250
7,001 - 8,000	15,308	$38,988,053	34,893	$29,063,913	$68,051,966	2,491	$294,055	1,529	$42,321	$13,878
8,001 - 9,000	14,984	$40,750,586	32,220	$30,376,404	$71,126,990	1,511	$192,542	1,618	$44,681	$14,112
9,001 - 10,000	13,854	$40,704,867	27,486	$28,959,437	$69,664,304	746	$103,048	1,688	$46,435	$13,386
10,001 - 11,000	12,583	$40,035,940	22,969	$26,754,258	$66,790,198	350	$48,376	1,598	$45,320	$12,260
11,001 - 12,000	11,368	$38,644,061	18,692	$23,839,035	$62,483,096	*	$30,349	*	$44,540	$10,784
12,001 - 13,000	9,929	$35,285,992	14,646	$20,301,634	$55,587,626	*	$15,130	*	$39,823	$9,128
13,001 - 14,000	8,563	$32,239,255	10,921	$16,352,165	$48,591,420	*	$6,847	*	$34,191	$7,516
14,001 - 15,000	7,222	$27,949,344	8,239	$13,249,643	$41,198,987	*	$7,437	*	$30,634	$6,024
15,001 - 20,000	17,985	$77,839,999	16,647	$30,700,018	$108,540,017	17	$16,777	3,040	$84,413	$13,372
20,001 - 30,000	7,319	$40,827,160	3,766	$7,532,000	$48,359,160	5	$8,824	1,576	$47,551	$4,032
30,001 - 40,000	1,656	$13,841,828	514	$1,028,000	$14,869,828	0	$0	452	$15,494	$614
40,001 - 50,000	637	$6,274,108	148	$296,000	$6,570,108	0	$0	173	$6,430	$228
50,001 -100,000	751	$11,635,413	117	$234,000	$11,869,413	0	$0	*	*	$176
$100,001 AND OVER	149	$7,622,434	14	$28,000	$7,650,434	0	$0	*	*	$38
TAXABLE RETURNS	180,155	$578,232,422	393,963	$326,297,771	$904,530,193	34,533	$3,197,378	22,385	$616,083	$175,170
TOTAL ALL RETURNS	224,484	$698,722,970	622,945	$374,473,186	$1,073,196,156	83,870	$7,368,946	25,293	$686,130	$232,524

* Suppressed due to data privacy considerations.

TABLE 11

1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY COUNTY

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
AITKIN	6,181	$51,524,127	$50,265,044	$8,132	$6,771,482	$34,372,368	$1,759,977
ANOKA	106,598	$1,462,061,735	$1,460,342,332	$13,700	$238,877,803	$963,037,910	$69,263,316
BECKER	14,641	$136,462,036	$133,244,577	$9,101	$17,132,211	$92,234,983	$5,030,353
BELTRAMI	13,250	$131,339,585	$126,398,172	$9,539	$17,839,884	$87,698,570	$5,191,660
BENTON	11,303	$118,256,939	$117,374,810	$10,384	$16,185,319	$80,702,207	$4,883,724
BIG STONE	3,928	$36,874,982	$35,748,253	$9,101	$4,312,262	$25,656,751	$1,315,638
BLUE EARTH	28,354	$319,406,652	$315,009,393	$11,110	$48,775,423	$215,004,520	$14,336,483
BROWN	16,635	$176,873,550	$174,799,763	$10,508	$24,395,206	$124,191,652	$8,093,119
CARLTON	14,607	$167,793,397	$165,934,150	$11,360	$25,801,616	$114,861,173	$7,709,923
CARVER	20,829	$272,464,110	$271,407,779	$13,030	$43,413,738	$179,295,759	$12,850,826
CASS	8,778	$76,710,367	$72,343,373	$8,241	$9,639,714	$49,818,695	$2,659,458
CHIPPEWA	8,420	$85,734,838	$84,605,608	$10,048	$11,043,250	$60,974,705	$3,855,370
CHISAGO	13,040	$155,177,380	$155,297,619	$11,909	$23,478,662	$102,916,132	$6,843,572
CLAY	24,403	$280,269,012	$273,037,213	$11,189	$39,036,100	$184,134,079	$12,097,259
CLEARWATER	3,602	$29,744,788	$29,556,682	$8,206	$4,089,116	$20,933,692	$1,079,728
COOK	2,203	$22,188,744	$21,167,368	$9,608	$3,103,333	$14,660,812	$917,122
COTTONWOOD	8,149	$85,524,453	$83,782,834	$10,281	$11,372,524	$59,119,172	$3,760,619
CROW WING	19,926	$203,589,477	$198,384,031	$9,956	$29,256,995	$132,908,202	$8,072,178
DAKOTA	113,553	$1,702,418,665	$1,678,715,508	$14,784	$291,325,585	$1,084,642,601	$83,203,219
DODGE	8,106	$89,174,011	$88,541,698	$10,923	$12,623,906	$60,418,878	$3,861,981
DOUGLAS	14,343	$137,963,029	$135,825,306	$9,470	$18,075,627	$92,896,012	$5,418,738
FARIBAULT	11,550	$121,347,397	$119,033,155	$10,306	$16,228,082	$84,728,483	$5,550,927
FILLMORE	11,257	$105,673,215	$104,515,743	$9,285	$13,538,574	$74,171,909	$4,377,732
FREEBORN	20,569	$227,781,403	$224,516,982	$10,915	$33,153,791	$156,147,296	$10,234,752
GOODHUE	22,010	$251,140,916	$247,418,181	$11,241	$37,343,213	$170,093,301	$11,423,223
GRANT	3,782	$35,443,592	$34,643,091	$9,160	$4,128,598	$24,947,165	$1,494,478
HENNEPIN	602,212	$9,088,072,885	$8,937,528,037	$14,841	$1,645,335,672	$5,745,608,825	$453,211,517
HOUSTON	9,514	$98,358,517	$96,025,158	$10,093	$13,297,281	$67,350,421	$4,172,607
HUBBARD	6,273	$54,010,593	$51,534,152	$8,215	$6,350,207	$36,017,135	$1,815,876
ISANTI	11,112	$129,814,238	$130,349,906	$11,731	$19,297,480	$87,108,792	$5,716,276
ITASCA	20,299	$238,150,335	$233,894,404	$11,522	$37,302,277	$159,407,741	$10,724,769
JACKSON	7,471	$77,444,298	$75,653,128	$10,126	$10,085,582	$53,855,718	$3,420,676
KANABEC	5,589	$52,698,428	$52,868,588	$9,459	$7,377,714	$36,020,985	$2,013,032
KANDIYOHI	19,899	$218,111,438	$215,233,915	$10,816	$31,421,850	$146,148,224	$9,486,[illegible]
KITTSON	3,482	$34,168,814	$33,324,471	$9,570	$4,094,574	$23,862,201	$1,491,501
KOOCHICHING	8,442	$94,892,286	$93,930,811	$11,127	$14,956,957	$64,851,635	$4,278,078
LAC QUI PARLE	5,742	$57,709,739	$56,293,164	$9,804	$6,406,164	$41,755,474	$2,701,751
LAKE	6,548	$86,132,097	$84,886,686	$12,964	$14,706,467	$58,123,983	$4,323,235
LAKE OF THE WOODS	1,893	$16,566,288	$16,229,867	$8,574	$2,190,745	$11,702,233	$643,749
LE SUEUR	13,313	$139,738,274	$138,388,065	$10,395	$19,804,184	$95,838,708	$6,077,808
LINCOLN	3,999	$33,382,802	$32,558,870	$8,142	$3,412,004	$24,112,906	$1,328,133
LYON	14,022	$151,281,833	$148,400,729	$10,583	$21,013,784	$104,474,613	$6,788,314
MC LEOD	17,318	$196,329,821	$195,998,506	$11,318	$29,038,264	$136,800,607	$9,236,447
MAHNOMEN	2,114	$17,172,913	$16,145,385	$7,637	$1,900,536	$11,676,476	$587,921
MARSHALL	6,490	$58,750,732	$57,800,101	$8,906	$7,092,098	$41,273,255	$2,466,458
MARTIN	15,057	$166,658,152	$163,199,180	$10,852	$23,674,045	$114,160,355	$7,632,702

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1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY COUNTY

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
MEEKER	10,984	$109,448,841	$108,470,564	$9,875	$14,319,593	$76,573,434	$4,741,141
MILLE LACS	8,909	$87,321,139	$86,301,093	$9,687	$11,850,009	$59,359,738	$3,486,979
MORRISON	13,484	$119,752,136	$118,064,352	$8,756	$15,112,249	$82,019,878	$4,373,741
MOWER	22,454	$263,099,014	$258,023,829	$11,491	$40,208,939	$178,856,045	$12,564,519
MURRAY	6,173	$59,368,554	$58,187,585	$9,426	$7,279,134	$42,448,261	$2,641,331
NICOLLET	13,856	$155,841,755	$153,754,410	$11,097	$22,789,833	$104,747,544	$6,908,401
NOBLES	12,632	$133,940,142	$131,277,692	$10,392	$18,322,219	$93,051,285	$5,956,480
NORMAN	4,698	$47,285,963	$45,957,238	$9,782	$5,714,483	$33,234,923	$2,121,475
OLMSTEAD	57,058	$777,628,741	$760,241,406	$13,324	$127,953,819	$504,288,243	$37,225,932
OTTER TAIL	25,681	$243,605,655	$238,654,146	$9,293	$31,497,041	$167,707,679	$9,716,850
PENNINGTON	7,974	$81,937,752	$81,225,758	$10,186	$12,198,218	$55,516,241	$3,486,610
PINE	8,958	$84,351,0[illegible]	$83,669,647	$9,340	$11,613,896	$58,297,817	$3,368,709
PIPESTONE	6,133	$57,537,586	$56,037,202	$9,137	$6,844,178	$40,084,111	$2,338,834
POLK	17,565	$185,973,112	$183,012,652	$10,419	$25,149,954	$127,316,626	$8,177,318
POPE	5,766	$51,787,926	$50,736,574	$8,799	$6,215,750	$36,278,226	$2,089,598
RAMSEY	279,543	$3,919,769,238	$3,860,960,013	$13,812	$682,945,662	$2,543,118,127	$191,159,801
RED LAKE	2,578	$21,075,992	$20,790,404	$8,065	$2,501,171	$14,903,469	$763,099
REDWOOD	10,823	$111,710,441	$109,243,613	$10,094	$14,174,586	$78,536,979	$5,048,820
RENVILLE	11,437	$122,110,131	$119,251,366	$10,427	$15,004,305	$86,512,163	$5,830,096
RICE	23,540	$265,139,854	$261,824,451	$11,123	$38,345,968	$177,504,693	$11,485,713
ROCK	5,876	$61,775,550	$60,049,873	$10,220	$8,253,531	$42,865,924	$2,792,464
ROSEAU	6,288	$56,570,095	$56,111,716	$8,924	$7,634,530	$40,001,519	$2,294,475
ST. LOUIS	114,440	$1,453,391,961	$1,421,779,323	$12,424	$241,848,692	$970,805,542	$70,027,871
SCOTT	24,322	$322,501,571	$322,442,054	$13,257	$52,522,540	$207,779,645	$14,729,578
SHERBURNE	14,818	$187,890,909	$187,800,271	$12,674	$29,487,268	$123,292,329	$8,483,519
SIBLEY	8,839	$85,055,013	$83,802,763	$9,481	$10,328,512	$60,598,526	$3,727,434
STEARNS	52,892	$576,592,433	$571,312,074	$10,801	$82,394,394	$390,426,023	$24,724,650
STEELE	17,989	$203,218,986	$200,928,740	$11,170	$29,801,888	$137,912,304	$9,041,479
STEVENS	5,781	$59,027,788	$58,000,846	$10,033	$7,544,035	$41,529,578	$2,653,611
SWIFT	6,602	$62,983,899	$61,383,142	$9,298	$7,460,479	$44,482,683	$2,712,661
TODD	10,940	$93,172,865	$92,496,271	$8,455	$11,518,110	$64,952,330	$3,385,933
TRAVERSE	3,055	$30,977,678	$29,730,290	$9,732	$3,623,656	$21,748,382	$1,375,684
WABASHA	10,863	$110,156,640	$108,389,349	$9,978	$14,951,664	$75,744,967	$4,636,053
WADENA	6,254	$56,925,817	$55,963,075	$8,948	$7,567,046	$39,130,721	$2,170,008
WASECA	10,465	$114,118,105	$112,619,867	$10,762	$16,769,920	$78,067,740	$5,033,858
WASHINGTON	61,233	$919,355,612	$913,016,173	$14,911	$157,905,635	$590,458,045	$45,484,805
WATONWAN	7,071	$72,981,549	$72,228,942	$10,215	$9,670,035	$51,428,214	$3,271,752
WILKIN	4,478	$49,408,245	$47,910,481	$10,699	$6,387,509	$34,211,255	$2,298,476
WINONA	23,741	$276,523,546	$274,620,821	$11,567	$48,040,195	$181,959,996	$12,531,932
WRIGHT	29,907	$347,759,046	$347,406,998	$11,618	$51,772,585	$233,291,711	$15,327,396
YELLOW MEDICINE	7,517	$77,129,170	$75,390,329	$10,029	$8,978,388	$55,145,025	$3,963,377
TOTAL COUNTY	2,294,418	$29,608,564,340	$29,171,419,177	$12,714	$4,844,255,538	$19,396,580,859	$1,397,490,029
Other State & Undesignated	63,371	$1,129,001,001	$423,957,431	$6,690	$84,397,962	$277,505,276	$15,690,384
GRAND TOTAL	2,357,789	$30,737,565,341	$29,595,376,608	$12,552	$4,928,653,500	$19,674,086,135	$1,413,180,413

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1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-AITKIN							
AITKIN	1,056	$10,828,425	$10,442,391	$9,889	$1,651,030	$6,826,781	$405,896
HILL CITY	242	$2,053,555	$2,039,341	$8,427	$275,696	$1,415,466	$72,726
MC GRATH	48	$498,371	$508,283	$10,589	$72,445	$350,954	$22,906
MC GREGOR	222	$2,008,723	$2,025,035	$9,122	$282,026	$1,403,605	$70,317
PALISADE	80	$641,329	$610,903	$7,636	$98,663	$411,127	$16,401
TAMARACK	31	$259,006	$267,312	$8,623	$38,130	$195,049	$10,246
CITY TOTAL	1,679	$16,289,810	$15,893,265	$9,466	$2,388,368	$10,611,986	$607,084
COUNTY-ANOKA							
ANDOVER	2,788	$41,773,361	$41,861,281	$15,015	$6,818,569	$26,786,777	$1,995,388
ANOKA	12,950	$180,375,612	$180,107,159	$13,908	$30,077,717	$117,565,113	$8,572,264
BETHEL	646	$9,082,136	$9,180,872	$14,212	$1,617,193	$5,831,518	$401,059
BLAINE	14,573	$199,091,383	$199,755,039	$13,707	$31,343,890	$131,972,461	$9,263,069
CENTERVILLE	349	$4,863,122	$4,896,095	$14,029	$807,240	$3,213,927	$237,835
CIRCLE PINES	2,516	$34,522,137	$34,652,157	$13,773	$5,653,414	$22,735,355	$1,616,487
COLUMBIA HEIGHTS	10,643	$140,063,513	$138,740,926	$13,036	$23,056,327	$94,357,321	$6,875,291
COON RAPIDS	19,238	$269,812,325	$269,504,856	$14,009	$43,255,761	$176,960,267	$12,657,117
EAST BETHEL	1,712	$24,991,168	$25,115,354	$14,670	$3,936,812	$16,293,637	$1,168,080
FRIDLEY	16,800	$243,132,952	$242,226,642	$14,418	$42,299,916	$160,785,596	$12,236,359
HAM LAKE	2,327	$32,940,641	$33,232,396	$14,281	$5,227,763	$21,566,770	$1,547,978
HILLTOP	157	$1,715,474	$1,697,067	$10,809	$267,201	$1,210,967	$77,630
LEXINGTON	714	$8,722,638	$8,758,862	$12,267	$1,379,182	$5,650,606	$380,226
LINO LAKES	1,842	$25,930,153	$26,067,259	$14,152	$4,171,169	$16,836,756	$1,219,114
SPRING LAKE PARK	3,046	$41,683,057	$41,853,663	$13,741	$6,817,880	$28,020,226	$2,027,130
ST FRANCIS	411	$5,110,618	$5,156,548	$12,546	$751,051	$3,300,014	$223,208
CITY TOTAL	90,712	$1,263,710,290	$1,262,806,057	$13,921	$207,521,065	$833,400,881	$60,438,181
COUNTY-BECKER							
AUDUBON	166	$1,556,141	$1,525,169	$9,188	$196,898	$1,002,444	$67,563
CALLAWAY	89	$810,705	$787,562	$8,849	$101,297	$542,054	$29,615
DETROIT LAKES	4,311	$45,149,198	$44,373,894	$10,293	$6,115,099	$30,111,592	$1,810,223
FRAZEE	569	$5,418,663	$5,306,691	$9,326	$663,558	$3,805,624	$196,849
LAKE PARK	367	$3,478,583	$3,374,019	$9,223	$656,016	$2,327,275	$132,214
OGEMA	97	$870,783	$718,877	$7,411	$83,451	$518,396	$23,825
WOLF LAKE	23	$145,917	$148,017	$6,436	$14,655	$113,298	$3,777
CITY TOTAL	5,602	$57,450,010	$56,234,140	$10,038	$7,628,974	$38,420,936	$2,291,063
COUNTY-BELTRAMI							
BEMIDJI	5,995	$62,813,495	$60,638,467	$10,115	$8,836,935	$42,077,448	$2,590,429
BLACKDUCK	356	$3,092,461	$2,980,722	$8,373	$377,669	$2,094,717	$107,385
KELLIHER	142	$1,196,461	$1,168,005	$8,225	$156,325	$899,398	$48,286
SOLWAY	79	$740,774	$755,161	$9,559	$93,507	$549,695	$32,434
TENSTRIKE	78	$738,462	$754,986	$9,679	$115,392	$551,908	$32,071
TURTLE RIVER	24	$209,807	$212,754	$8,865	$24,537	$156,532	$7,879
WILTON	97	$851,265	$841,020	$8,670	$107,151	$609,491	$35,271
CITY TOTAL	6,771	$69,642,905	$67,351,113	$9,947	$9,708,856	$46,892,984	$2,881,791
COUNTY-BENTON							
FOLEY	882	$9,328,556	$9,253,075	$10,491	$1,310,351	$6,284,098	$378,246
GILMAN	53	$529,806	$531,808	$10,034	$97,520	$376,722	$17,760
RICE	461	$5,091,803	$5,157,769	$11,188	$740,166	$3,445,068	$209,776
RONNEBY	16	$137,359	$139,333	$8,708	$14,779	$101,459	$4,737
SARTELL	511	$5,657,965	$5,593,736	$10,947	$776,879	$3,960,887	$236,481
SAUK RAPIDS	1,719	$21,267,851	$21,059,969	$12,251	$3,054,511	$14,279,967	$973,425
ST CLOUD	2,238	$24,432,062	$23,867,842	$10,665	$3,638,297	$16,460,684	$1,026,836
CITY TOTAL	5,880	$66,645,392	$65,603,532	$11,157	$9,392,503	$44,788,821	$2,867,149
COUNTY-BIG STONE							
BARRY	17	$116,252	$109,079	$6,416	$9,721	$84,306	$4,505
BEARDSLEY	174	$1,467,879	$1,432,619	$8,233	$157,182	$1,015,876	$53,063
CLINTON	336	$3,129,736	$3,052,902	$9,086	$398,724	$2,168,498	$114,763
CORRELL	41	$327,719	$324,766	$7,921	$45,014	$235,212	$11,825
GRACEVILLE	396	$3,675,964	$3,548,162	$8,960	$496,269	$2,508,194	$138,219
JOHNSON	24	$210,608	$233,792	$9,741	$35,455	$168,762	$8,565
ODESSA	81	$688,806	$683,920	$8,443	$82,915	$482,122	$23,450
ORTONVILLE	1,433	$14,868,826	$14,501,946	$10,120	$1,969,933	$10,081,427	$639,901
CITY TOTAL	2,502	$24,405,396	$23,936,863	$9,567	$3,196,219	$16,734,302	$987,830
COUNTY-BLUE EARTH							
AMBOY	387	$3,984,841	$3,867,838	$9,994	$544,437	$2,706,099	$160,867
EAGLE LAKE	719	$8,100,295	$8,060,250	$11,211	$1,106,109	$5,409,920	$329,999
GOOD THUNDER	342	$3,416,363	$3,435,972	$10,047	$494,886	$2,366,139	$141,165
LAKE CRYSTAL	1,274	$13,292,725	$13,146,407	$10,319	$1,856,887	$8,996,310	$565,933
MADISON LAKE	421	$5,175,696	$5,210,562	$12,377	$873,390	$3,351,718	$229,849
MANKATO	16,019	$189,799,620	$187,074,264	$11,678	$30,661,600	$124,924,988	$8,661,438
MAPLETON	783	$8,501,466	$8,441,173	$10,781	$1,213,981	$5,778,172	$362,922
PEMBERTON	94	$1,047,373	$1,064,626	$11,326	$145,482	$730,856	$48,726
SKYLINE	89	$1,458,627	$1,421,876	$15,976	$259,975	$810,278	$73,996
ST CLAIR	324	$3,429,175	$3,421,711	$10,561	$432,007	$2,377,144	$142,008
VERNON CENTER	192	$2,026,985	$2,008,175	$10,459	$280,580	$1,422,961	$85,716
CITY TOTAL	20,643	$240,194,956	$237,141,850	$11,488	$37,869,362	$159,770,730	$10,786,598

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1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-BROWN							
COBDEN	20	$157,660	$159,800	$7,990	$18,905	$126,002	$6,115
COMFREY	294	$2,945,701	$2,932,556	$9,975	$404,030	$2,117,504	$141,005
EVAN	35	$313,605	$320,079	$9,145	$38,198	$232,580	$11,781
HANSKA	247	$2,482,133	$2,477,856	$10,032	$299,334	$1,901,308	$109,806
NEW ULM	8,086	$90,981,507	$90,296,117	$11,167	$13,717,864	$62,271,175	$4,081,534
SLEEPY EYE	2,124	$22,037,768	$21,763,275	$10,246	$3,027,930	$15,502,346	$976,563
SPRINGFIELD	1,376	$14,413,061	$14,300,159	$10,393	$1,963,157	$10,072,429	$649,512
CITY TOTAL	12,182	$133,333,415	$132,244,842	$10,856	$19,460,478	$92,123,344	$5,973,315
COUNTY-CARLTON							
BARNUM	258	$2,752,439	$2,788,096	$10,807	$403,628	$1,869,913	$117,055
CARLTON	559	$6,518,044	$6,553,255	$11,723	$1,004,299	$4,511,253	$299,120
CLOQUET	6,749	$74,241,445	$74,030,646	$11,003	$12,133,898	$51,750,865	$3,648,235
CROMWELL	128	$1,253,568	$1,264,067	$9,876	$191,926	$904,386	$53,869
KETTLE RIVER	101	$1,026,599	$1,019,856	$10,098	$149,101	$737,770	$45,696
MOOSE LAKE	650	$7,139,807	$6,937,166	$10,673	$580,337	$4,888,660	$301,625
SCANLON	239	$3,008,748	$2,967,161	$12,383	$470,492	$2,060,756	$151,865
THOMSON	68	$883,676	$887,803	$13,056	$160,186	$628,528	$46,487
WRENSHALL	196	$2,370,403	$2,420,439	$12,349	$362,356	$1,642,250	$103,006
WRIGHT	86	$936,267	$903,371	$10,504	$134,992	$614,258	$36,509
CITY TOTAL	8,532	$102,137,566	$100,650,858	$11,797	$15,571,553	$69,608,417	$4,803,243
COUNTY-CARVER							
CARVER	417	$5,199,537	$5,200,268	$12,471	$751,447	$3,924,367	$237,006
CHANHASSEN	2,584	$45,189,106	$44,719,262	$17,306	$8,165,522	$27,694,057	$2,293,641
CHASKA	5,159	$72,973,486	$72,767,320	$14,105	$12,172,442	$47,682,368	$3,486,768
COLOGNE	454	$5,137,053	$5,103,489	$11,241	$782,278	$3,519,046	$233,051
HAMBURG	265	$3,061,860	$3,022,906	$11,384	$465,712	$2,053,329	$136,364
MAYER	299	$3,339,213	$3,356,671	$11,226	$477,317	$2,291,068	$151,335
NEW GERMANY	207	$2,095,258	$2,047,938	$9,893	$290,815	$1,414,333	$79,779
NORWOOD	756	$7,902,491	$7,801,735	$10,320	$1,125,838	$5,299,622	$320,263
VICTORIA	593	$8,355,306	$8,350,961	$14,083	$1,409,587	$5,415,416	$415,686
WACONIA	1,733	$23,434,357	$23,291,860	$13,440	$3,767,794	$15,434,348	$1,145,556
WATERTOWN	1,070	$12,188,993	$12,316,449	$11,511	$1,743,819	$8,323,398	$533,258
YOUNG AMERICA	759	$8,193,411	$8,086,877	$10,655	$1,125,605	$5,632,871	$329,579
CITY TOTAL	14,283	$197,069,871	$196,065,527	$13,727	$32,317,976	$128,084,399	$9,360,265
COUNTY-CASS							
BACKUS	175	$1,358,263	$1,268,749	$7,250	$152,819	$876,612	$36,191
BENA	54	$409,460	$383,233	$7,097	$43,096	$283,784	$10,866
BOY RIVER	24	$198,461	$185,706	$7,738	$31,404	$128,214	$5,938
CASS LAKE	446	$4,017,970	$3,283,206	$7,361	$422,696	$2,264,148	$119,225
CHICKAMAW BEACH	13	$133,915	$122,407	$9,416	$16,430	$81,968	$5,069
EAST GULL LAKE	211	$3,116,749	$3,077,289	$14,586	$536,927	$1,916,580	$140,776
FEDERAL DAM	55	$403,150	$378,337	$6,879	$43,231	$273,030	$10,089
HACKENSACK	200	$1,553,370	$1,595,786	$7,979	$203,569	$1,100,615	$59,843
LAKESHORE	253	$2,623,719	$2,539,942	$10,039	$332,023	$1,627,766	$100,028
LONGVILLE	164	$1,235,535	$1,173,909	$7,157	$138,093	$818,618	$39,996
MOTLEY	27	$140,910	$134,065	$4,965	$15,606	$93,318	$2,490
PILLAGER	176	$1,693,258	$1,652,914	$9,392	$213,340	$1,141,302	$60,581
PINE RIVER	443	$4,404,717	$4,351,380	$9,823	$633,105	$2,958,765	$186,664
REMER	209	$2,210,295	$2,186,469	$10,461	$340,398	$1,468,115	$98,768
WALKER	617	$6,455,575	$6,296,439	$10,205	$905,443	$4,346,450	$271,740
CITY TOTAL	3,067	$30,053,173	$28,629,689	$9,335	$4,027,877	$19,677,065	$1,184,262
COUNTY-CHIPPEWA							
CLARA CITY	870	$9,450,827	$9,575,808	$11,007	$1,542,530	$6,501,521	$425,904
GRANITE FALLS	345	$3,212,032	$3,150,947	$9,133	$426,909	$2,216,862	$126,730
MAYNARD	270	$2,536,759	$2,496,373	$9,246	$376,331	$1,730,590	$97,350
MILAN	231	$2,035,593	$1,992,411	$8,619	$228,397	$1,460,807	$79,659
MONTEVIDEO	3,510	$38,136,430	$37,670,665	$10,732	$5,491,994	$26,011,555	$1,455,556
WATSON	106	$904,517	$917,075	$8,652	$114,143	$648,507	$35,083
CITY TOTAL	5,331	$56,272,758	$55,743,224	$10,456	$8,170,206	$38,569,842	$2,419,712
COUNTY-CHISAGO							
BRANCH	523	$6,431,203	$6,522,220	$12,471	$951,590	$4,335,903	$287,906
CENTER CITY	362	$4,075,011	$3,999,758	$11,049	$620,661	$2,608,539	$173,182
CHISAGO CITY	1,004	$12,494,153	$12,523,686	$12,474	$1,919,641	$8,021,202	$533,856
HARRIS	401	$4,306,967	$4,357,008	$10,865	$597,922	$2,998,732	$193,909
LINDSTROM	1,358	$16,351,303	$16,044,266	$11,815	$2,408,290	$10,526,155	$702,650
NORTH BRANCH	1,056	$12,785,010	$12,817,915	$12,138	$1,965,563	$8,524,887	$581,577
RUSH CITY	738	$8,249,573	$8,263,816	$11,198	$1,338,513	$5,617,683	$369,718
SHAFER	145	$1,693,581	$1,701,704	$11,736	$292,321	$1,113,060	$75,362
STACY	690	$8,812,256	$8,956,711	$12,981	$1,360,564	$5,892,156	$398,743
TAYLORS FALLS	317	$3,882,065	$3,822,567	$12,059	$635,277	$2,982,544	$183,096
WYOMING	1,026	$14,536,940	$14,609,396	$14,239	$2,350,530	$9,317,990	$658,463
CITY TOTAL	7,600	$93,815,837	$93,619,018	$12,318	$14,688,782	$61,938,669	$4,148,092

TABLE 12

1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-CLAY							
BARNESVILLE	1,034	$10,463,180	$10,284,492	$9,946	$1,319,221	$7,066,998	$405,909
COMSTOCK	78	$990,165	$961,260	$12,324	$117,792	$718,100	$54,171
DILWORTH	1,248	$13,699,525	$13,601,363	$10,899	$1,581,478	$9,152,267	$552,814
FELTON	132	$1,362,909	$1,348,617	$10,217	$190,276	$922,232	$56,192
GEORGETOWN	85	$860,432	$866,761	$10,197	$137,896	$557,971	$32,122
GLYNDON	570	$6,106,411	$6,230,658	$10,931	$829,032	$4,282,368	$270,842
HAWLEY	931	$9,632,879	$9,466,179	$10,168	$1,257,763	$6,409,887	$378,009
HITTERDAL	103	$911,852	$911,030	$8,845	$106,607	$662,717	$36,096
MOORHEAD	14,350	$174,183,640	$170,262,216	$11,865	$25,641,556	$112,998,710	$7,568,700
SABIN	318	$3,731,091	$3,733,964	$11,742	$529,731	$2,512,711	$167,881
ULEN	215	$2,204,038	$2,204,393	$10,253	$306,291	$1,581,760	$101,762
CITY TOTAL	19,064	$224,345,921	$219,850,618	$11,532	$32,237,671	$146,466,683	$9,634,944
COUNTY-CLEARWATER							
BAGLEY	693	$6,688,240	$6,487,884	$9,362	$992,603	$4,632,394	$270,682
CLEARBROOK	260	$2,352,568	$2,337,956	$8,992	$321,487	$1,620,368	$85,897
GONVICK	189	$1,882,061	$1,875,531	$9,923	$213,619	$1,275,870	$73,967
LEONARD	43	$419,394	$463,238	$10,773	$69,829	$317,462	$19,632
SHEVLIN	75	$526,988	$530,054	$7,067	$58,272	$391,410	$13,224
CITY TOTAL	1,260	$11,869,251	$11,694,663	$9,281	$1,775,809	$8,237,462	$463,163
COUNTY-COOK							
GRAND MARAIS	1,136	$11,724,990	$11,403,382	$10,038	$1,711,594	$7,864,419	$492,909
CITY TOTAL	1,136	$11,724,990	$11,403,382	$10,038	$1,711,594	$7,864,419	$492,909
COUNTY-COTTONWOOD							
BINGHAM LAKE	125	$1,117,719	$1,121,000	$8,968	$181,075	$813,854	$44,813
COMFREY	18	$205,621	$204,657	$11,370	$25,321	$158,204	$11,791
JEFFERS	230	$2,105,308	$2,290,460	$9,959	$213,736	$1,661,917	$101,812
MOUNTAIN LAKE	1,150	$12,489,727	$12,244,615	$10,647	$1,608,214	$8,617,896	$510,029
STORDEN	191	$2,076,557	$2,015,381	$10,552	$273,021	$1,399,060	$87,098
WESTBROOK	496	$4,984,161	$4,773,331	$9,624	$602,627	$3,370,607	$201,467
WINDOM	2,863	$32,795,916	$31,606,278	$11,040	$4,784,210	$21,934,734	$1,408,960
CITY TOTAL	5,074	$55,175,009	$54,264,721	$10,695	$7,768,202	$37,476,012	$2,389,572
COUNTY-CROW WING							
BAXTER	1,011	$12,169,466	$11,993,018	$11,863	$1,751,296	$7,969,006	$510,063
BRAINERD	6,692	$74,762,587	$73,092,317	$10,922	$11,340,462	$49,086,873	$3,167,621
BREEZY POINT	126	$1,108,614	$1,042,275	$8,272	$164,125	$680,095	$41,675
CROSBY	1,013	$9,397,606	$9,150,971	$9,039	$1,248,681	$6,331,980	$369,719
CROSSLAKE	467	$4,913,031	$4,529,303	$9,699	$726,929	$2,018,861	$180,968
CUYUNA	45	$405,863	$397,161	$8,826	$90,630	$277,083	$13,666
DEERWOOD	356	$3,921,530	$3,742,124	$10,512	$630,663	$2,309,572	$161,156
EMILY	220	$1,722,828	$1,549,449	$7,043	$191,888	$1,053,221	$49,629
FIFTY LAKES	99	$768,596	$702,726	$7,098	$51,509	$443,929	$23,207
FORT RIPLEY	47	$419,759	$426,071	$9,065	$63,930	$289,206	$15,096
GARRISON	151	$1,140,057	$1,038,962	$6,880	$128,501	$704,736	$30,096
IRONTON	256	$2,271,197	$2,156,103	$8,422	$288,496	$1,525,617	$72,876
JENKINS	69	$469,737	$438,719	$6,358	$41,176	$323,463	$10,916
MANHATTAN BEACH	57	$1,021,894	$989,251	$17,355	$198,487	$638,556	$63,309
NISSWA	617	$7,018,989	$6,807,633	$11,033	$1,133,876	$4,340,187	$287,896
PEQUOT LAKES	519	$5,677,735	$5,215,085	$10,048	$719,863	$3,629,697	$213,531
RIVERTON	29	$298,257	$293,530	$10,122	$37,706	$193,960	$10,940
TROMMALD	20	$142,889	$135,477	$6,774	$16,679	$101,398	$5,450
CITY TOTAL	11,791	$127,288,308	$123,699,250	$10,491	$19,821,329	$82,983,558	$5,307,976
COUNTY-DAKOTA							
APPLE VALLEY	11,327	$191,463,051	$188,363,635	$16,628	$31,972,859	$117,902,142	$8,207,768
BURNSVILLE	20,423	$344,645,007	$338,077,873	$16,554	$61,206,366	$213,403,940	$17,304,901
COATES	66	$795,860	$793,355	$12,021	$121,707	$555,530	$37,186
EAGAN	10,812	$165,630,863	$166,500,730	$15,400	$28,010,918	$108,299,926	$8,260,006
FARMINGTON	3,415	$46,525,639	$44,774,579	$13,111	$7,070,558	$29,483,127	$2,080,016
HAMPTON	288	$3,338,961	$3,393,514	$11,783	$516,391	$2,250,493	$167,666
HASTINGS	7,929	$108,916,237	$107,997,218	$13,621	$17,668,107	$71,966,715	$5,273,651
INVER GROVE HEIGHTS	8,673	$123,084,370	$122,756,565	$14,154	$20,536,989	$81,159,931	$5,904,107
LAKEVILLE	5,753	$86,392,706	$86,817,870	$15,091	$14,738,006	$55,082,009	$4,179,323
LILYDALE	126	$4,428,884	$4,497,658	$35,696	$1,371,867	$2,378,686	$201,772
MENDOTA HEIGHTS	3,068	$70,455,850	$70,265,856	$22,903	$15,842,336	$41,856,820	$4,116,090
MENDOTA	201	$3,261,440	$3,333,231	$16,583	$658,711	$2,160,182	$183,097
MIESVILLE	63	$863,629	$846,583	$13,438	$100,526	$578,969	$42,868
NEW TRIER	55	$676,901	$672,361	$12,225	$92,570	$462,060	$30,216
RANDOLPH	203	$2,293,373	$2,307,578	$11,367	$367,844	$1,618,695	$109,177
ROSEMOUNT	3,876	$55,539,283	$55,204,561	$14,290	$8,851,611	$35,973,628	$2,660,909
SOUTH ST PAUL	14,029	$170,444,591	$168,052,603	$11,980	$27,465,895	$113,692,011	$7,861,681
SUNFISH LAKE	107	$6,981,866	$6,887,206	$64,366	$1,880,901	$5,056,383	$391,589
VERMILLION	209	$2,687,313	$2,722,492	$13,026	$418,576	$1,861,833	$131,631
WEST ST PAUL	10,879	$156,490,276	$153,670,807	$14,125	$27,066,399	$102,672,381	$7,006,749
CITY TOTAL	101,500	$1,567,596,438	$1,527,931,866	$15,054	$265,723,600	$985,572,817	$76,092,126

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1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-DODGE							
CLAREMONT	259	$3,195,027	$3,122,510	$10,737	$449,996	$2,204,873	$136,006
DODGE CENTER	1,025	$12,886,102	$12,740,615	$12,430	$2,209,086	$8,178,361	$596,759
HAYFIELD	678	$7,680,532	$7,719,798	$11,386	$1,069,848	$5,283,200	$343,697
KASSON	1,599	$19,039,628	$18,992,772	$11,878	$2,802,549	$12,657,785	$808,878
MANTORVILLE	314	$3,744,913	$3,790,719	$11,786	$557,849	$2,472,744	$156,831
WEST CONCORD	435	$4,617,029	$4,516,852	$10,384	$659,035	$3,009,179	$172,831
CITY TOTAL	4,349	$51,171,291	$50,870,260	$11,697	$7,748,348	$34,006,088	$2,211,002
COUNTY-DOUGLAS							
ALEXANDRIA	4,873	$50,533,030	$49,834,199	$10,227	$7,202,299	$33,515,549	$2,051,005
BRANDON	239	$2,143,265	$2,128,801	$8,907	$236,585	$1,509,755	$79,167
CARLOS	199	$1,873,708	$1,798,007	$9,035	$220,211	$1,268,298	$67,209
EVANSVILLE	234	$2,029,412	$2,006,306	$8,574	$218,198	$1,365,626	$66,500
FORADA	48	$401,798	$411,653	$8,576	$55,086	$301,890	$16,320
GARFIELD	153	$1,477,402	$1,451,793	$9,489	$202,362	$1,011,307	$56,097
KENSINGTON	125	$1,345,650	$1,345,811	$10,766	$195,737	$938,671	$56,969
MILTONA	98	$789,413	$762,567	$7,781	$96,372	$540,359	$24,492
MILLERVILLE	31	$273,492	$283,724	$9,152	$33,863	$191,912	$7,775
NELSON	118	$913,205	$929,458	$7,877	$107,052	$653,017	$28,233
OSAKIS	621	$5,266,621	$5,139,726	$8,277	$622,811	$3,578,351	$187,397
CITY TOTAL	6,739	$67,026,496	$66,092,024	$9,807	$9,108,556	$44,874,536	$2,641,063
COUNTY-FARIBAULT							
BLUE EARTH	2,483	$29,101,877	$28,722,950	$11,568	$4,494,991	$19,386,835	$1,337,045
BRICELYN	286	$3,053,567	$3,018,731	$10,555	$426,553	$2,120,252	$133,235
DELAVAN	163	$1,507,393	$1,492,806	$9,158	$164,689	$1,115,428	$63,693
EASTON	171	$1,689,185	$1,622,216	$9,487	$190,449	$1,173,680	$68,761
ELMORE	465	$4,656,098	$4,678,496	$10,062	$686,238	$3,298,555	$197,107
FROST	173	$1,831,790	$1,817,357	$10,505	$246,571	$1,283,115	$78,211
KIESTER	366	$3,553,906	$3,492,217	$9,542	$472,125	$2,449,340	$143,136
MINNESOTA LAKE	392	$4,253,272	$4,152,561	$10,593	$556,100	$2,928,728	$186,903
WALTERS	62	$575,952	$572,029	$9,226	$69,433	$389,748	$20,067
WELLS	1,623	$16,830,079	$16,773,709	$10,335	$2,310,829	$11,822,150	$737,414
WINNEBAGO	1,015	$10,553,567	$10,300,893	$10,149	$1,357,043	$7,276,334	$453,193
CITY TOTAL	7,199	$77,606,996	$76,644,169	$10,647	$10,975,021	$53,744,169	$3,419,467
COUNTY-FILLMORE							
CANTON	174	$1,335,927	$1,299,502	$7,468	$161,181	$932,409	$38,608
CHATFIELD	667	$7,364,928	$7,249,454	$10,869	$1,076,780	$4,911,105	$316,144
FOUNTAIN	200	$1,851,224	$1,837,922	$9,190	$247,313	$1,231,189	$86,425
HARMONY	597	$6,528,270	$6,445,207	$10,796	$932,060	$4,456,166	$292,728
LANESBORO	431	$3,998,163	$3,931,773	$9,122	$471,680	$2,832,957	$150,520
MABEL	473	$4,534,832	$4,401,710	$9,306	$622,230	$3,073,904	$177,705
OSTRANDER	138	$1,396,138	$1,388,476	$10,061	$202,401	$1,003,191	$61,862
PETERSON	167	$1,500,090	$1,484,558	$8,890	$187,031	$1,033,681	$57,157
PRESTON	856	$9,156,994	$9,108,164	$10,640	$1,309,965	$6,187,982	$377,429
RUSHFORD CITY	979	$9,744,389	$9,700,967	$9,909	$1,282,656	$6,776,406	$391,493
SPRING VALLEY	1,361	$14,935,343	$14,732,735	$10,825	$2,222,297	$10,151,257	$695,844
WHALEN	46	$441,946	$410,372	$8,921	$40,347	$299,446	$17,421
WYKOFF	255	$2,474,457	$2,462,251	$9,656	$303,089	$1,728,306	$95,577
CITY TOTAL	6,344	$65,262,701	$64,445,089	$10,161	$9,059,030	$44,617,999	$2,698,912
COUNTY-FREEBORN							
ALBERT LEA	11,732	$136,685,065	$134,719,196	$11,483	$20,976,011	$92,109,930	$6,158,969
ALDEN	470	$5,013,064	$4,957,615	$10,548	$756,660	$3,485,196	$220,712
CLARKS GROVE	397	$4,423,761	$4,434,677	$11,170	$677,204	$3,060,977	$194,391
CONGER	94	$1,197,929	$1,176,480	$12,516	$223,681	$803,448	$60,016
EMMONS	264	$2,915,485	$2,893,466	$10,961	$399,400	$2,063,396	$127,363
FREEBORN	184	$2,078,085	$2,105,379	$11,442	$304,967	$1,454,163	$101,263
GENEVA	192	$1,992,810	$1,984,881	$10,338	$265,392	$1,411,514	$87,679
GLENVILLE	511	$5,360,121	$5,349,256	$10,468	$771,771	$3,763,852	$229,118
HARTLAND	185	$1,850,575	$1,842,362	$9,959	$253,082	$1,306,890	$81,219
HAYWARD	166	$1,582,385	$1,590,695	$9,582	$238,971	$1,100,184	$67,000
HOLLANDALE	284	$3,392,058	$3,337,907	$11,753	$477,807	$2,276,126	$169,515
MANCHESTER	58	$617,110	$615,473	$10,611	$88,817	$440,043	$27,941
MYRTLE	37	$351,094	$356,766	$9,642	$45,063	$268,256	$15,576
TWIN LAKES	90	$926,999	$915,550	$10,173	$136,701	$627,000	$34,090
CITY TOTAL	14,664	$168,376,500	$166,279,841	$11,339	$25,612,987	$114,110,375	$7,574,927
COUNTY-GOODHUE							
BELLECHESTER	62	$550,281	$616,898	$9,950	$73,676	$443,197	$25,665
CANNON FALLS	1,840	$21,056,887	$21,038,363	$11,434	$3,261,781	$14,207,709	$937,003
DENNISON	99	$1,047,205	$1,048,430	$10,590	$152,930	$757,702	$48,652
GOODHUE	385	$4,568,271	$4,455,221	$11,572	$691,296	$3,123,875	$208,543
KENYON	840	$9,172,368	$9,046,487	$10,770	$1,373,924	$6,360,207	$403,744
LAKE CITY	215	$2,891,651	$2,866,377	$13,332	$460,820	$1,978,503	$157,187
PINE ISLAND	986	$12,176,203	$12,239,168	$12,413	$1,818,271	$8,356,010	$585,765
RED WING	8,031	$98,537,675	$96,090,633	$11,965	$15,405,322	$65,746,205	$4,542,525
WANAMINGO	408	$4,627,392	$4,599,768	$11,274	$709,054	$3,200,089	$224,797
ZUMBROTA	1,152	$12,844,175	$12,722,702	$11,044	$1,838,213	$8,779,716	$591,158
CITY TOTAL	14,018	$167,680,428	$164,724,124	$11,751	$25,784,885	$112,433,213	$7,724,616

TABLE 12
1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS
DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-GRANT							
ASHBY	206	$1,770,120	$1,714,990	$8,325	$173,956	$1,218,923	$90,921
BARRETT	184	$1,416,981	$1,394,565	$7,525	$148,080	$977,972	$63,176
ELBOW LAKE	807	$8,922,784	$8,748,565	$10,841	$1,161,178	$6,034,670	$398,890
HERMAN	306	$3,292,826	$3,198,693	$10,453	$458,577	$2,208,087	$139,389
HOFFMAN	279	$2,537,077	$2,512,431	$9,005	$297,369	$1,797,774	$101,350
NORCROSS	82	$625,980	$608,850	$7,425	$117,116	$443,597	$21,065
WENDELL	159	$1,585,809	$1,591,705	$10,011	$217,476	$1,136,855	$74,619
CITY TOTAL	2,023	$20,051,577	$19,759,789	$9,768	$2,573,296	$13,817,482	$898,309
COUNTY-HENNEPIN							
BLOOMINGTON	51,954	$810,905,948	$798,713,919	$15,373	$143,063,702	$512,446,736	$40,852,936
BROOKLYN CENTER	17,022	$229,328,143	$227,350,007	$13,356	$37,173,533	$153,593,313	$11,269,149
BROOKLYN PARK	21,276	$298,819,710	$297,643,224	$13,990	$48,009,283	$196,909,432	$14,211,601
CHAMPLIN	4,328	$61,977,755	$62,114,934	$14,352	$10,243,290	$40,208,827	$2,902,343
CHANHASSEN	183	$3,057,142	$2,977,189	$16,269	$540,757	$1,887,723	$149,491
CORCORAN	1,437	$21,425,844	$21,589,108	$15,024	$3,435,111	$13,982,509	$1,052,150
CRYSTAL	14,202	$191,973,432	$190,314,938	$13,401	$31,564,980	$127,919,389	$9,316,613
DAYTON	1,482	$21,755,103	$21,853,816	$14,746	$3,526,511	$14,308,901	$1,082,335
DEEPHAVEN	1,474	$36,545,534	$36,161,635	$24,500	$7,873,908	$20,850,447	$2,065,342
EDEN PRAIRIE	9,087	$177,564,156	$175,513,706	$19,315	$34,128,429	$105,947,947	$9,137,933
EDINA	27,484	$675,148,861	$662,743,896	$24,096	$155,495,303	$383,819,294	$38,996,490
EXCELSIOR	3,937	$72,922,742	$78,379,632	$20,627	$17,637,416	$46,291,022	$4,384,280
GOLDEN VALLEY	13,117	$237,650,411	$235,255,628	$17,935	$47,691,200	$166,727,192	$13,084,969
GREENFIELD	421	$5,828,598	$5,897,027	$14,007	$933,733	$3,908,131	$282,878
GREENWOOD	185	$3,726,650	$3,798,261	$20,531	$739,048	$2,191,719	$195,352
HANOVER	73	$865,093	$861,335	$11,799	$105,116	$574,336	$36,463
HOPKINS	11,369	$167,494,674	$164,907,482	$14,509	$30,312,377	$110,018,925	$8,702,494
INDEPENDENCE	658	$9,355,607	$9,432,961	$14,336	$1,454,953	$6,176,393	$472,486
LONG LAKE	1,662	$41,274,853	$42,050,814	$25,301	$9,887,309	$21,924,767	$2,101,537
LORETTO	438	$6,515,991	$6,605,189	$15,080	$1,136,206	$4,233,014	$336,693
MAPLE GROVE	10,326	$170,274,357	$169,937,557	$16,457	$28,230,472	$106,068,986	$8,155,540
MAPLE PLAIN	1,463	$21,994,195	$22,039,929	$15,065	$3,972,415	$14,105,202	$1,107,109
MEDINA	695	$12,065,475	$12,126,596	$17,449	$2,558,230	$7,993,598	$649,965
MEDICINE LAKE	169	$2,735,964	$2,706,229	$16,013	$548,908	$1,746,177	$151,355
MINNETONKA BEACH	188	$4,097,889	$4,095,471	$21,784	$808,311	$2,357,174	$291,102
MINNETONKA	21,556	$407,689,444	$403,001,465	$18,696	$79,512,596	$247,233,824	$21,568,097
MINNETRISTA	769	$13,480,269	$13,694,639	$17,901	$2,711,921	$8,289,377	$722,440
MOUND	6,152	$95,338,276	$95,164,326	$15,466	$16,550,182	$59,323,462	$4,636,725
MINNEAPOLIS	252,453	$3,308,305,753	$3,233,527,472	$12,808	$561,345,008	$2,151,093,281	$155,303,991
NEW HOPE	12,179	$176,487,779	$174,779,580	$14,351	$29,196,160	$116,343,163	$8,867,639
ORONO	1,710	$41,071,060	$41,894,020	$24,494	$9,587,817	$23,298,658	$2,306,288
OSSEO	2,462	$33,325,810	$33,420,196	$13,574	$5,683,847	$22,101,240	$1,627,941
PLYMOUTH	15,577	$297,910,889	$292,062,135	$18,280	$54,859,015	$182,667,429	$15,858,970
RICHFIELD	24,069	$320,452,534	$314,092,079	$13,055	$51,769,071	$212,086,367	$15,477,677
ROBBINSDALE	7,842	$107,022,323	$104,545,234	$13,331	$17,542,479	$69,602,917	$5,143,646
ROCKFORD	305	$4,210,504	$4,255,435	$13,952	$727,150	$2,728,615	$194,101
ROGERS	970	$13,683,077	$13,932,009	$14,363	$2,296,827	$8,942,995	$653,984
SHOREWOOD	1,429	$32,908,477	$33,029,499	$23,114	$7,017,513	$19,911,291	$1,918,142
SPRING PARK	889	$12,024,282	$11,776,937	$13,247	$2,000,977	$7,755,904	$578,984
ST ANTHONY	2,638	$44,806,894	$44,375,140	$16,822	$8,837,418	$28,979,290	$2,408,732
ST BONIFACIUS	470	$6,006,275	$6,029,701	$12,829	$945,767	$4,010,234	$274,076
ST LOUIS PARK	25,202	$389,979,364	$383,051,202	$15,199	$70,990,446	$247,550,556	$19,761,762
TONKA BAY	634	$11,775,874	$11,904,444	$18,777	$2,403,572	$6,990,608	$607,874
WAYZATA	6,633	$206,084,809	$210,527,604	$31,739	$56,100,401	$111,907,747	$12,374,578
WOODLAND	103	$3,593,776	$3,570,635	$34,666	$1,043,864	$1,858,616	$210,077
CITY TOTAL	578,947	$8,816,461,112	$8,683,049,225	$14,998	$1,602,208,311	$5,577,190,879	$441,366,789
COUNTY-HOUSTON							
BROWNSVILLE	203	$2,127,251	$2,070,605	$10,200	$259,026	$1,417,992	$82,307
CALEDONIA	1,476	$15,386,932	$15,131,126	$10,251	$2,314,752	$10,297,928	$615,299
EITZEN	132	$1,225,693	$1,214,815	$9,203	$154,220	$868,969	$49,960
HOKAH	352	$3,464,212	$3,401,505	$9,663	$452,127	$2,391,573	$161,547
HOUSTON	571	$5,691,966	$5,429,625	$9,507	$749,375	$3,763,441	$214,181
LA CRESCENT	2,286	$28,546,841	$27,892,248	$12,197	$4,202,695	$19,270,353	$1,355,623
SPRING GROVE	626	$5,609,287	$5,517,013	$8,813	$675,613	$3,980,760	$207,449
CITY TOTAL	5,466	$62,042,172	$60,665,937	$10,741	$8,807,808	$41,570,992	$2,666,306
COUNTY-HUBBARD							
AKELEY	174	$1,412,329	$1,423,778	$8,183	$200,120	$1,014,091	$49,817
LAPORTE	117	$1,023,096	$1,069,495	$9,132	$132,172	$760,208	$41,649
NEVIS	203	$1,652,995	$1,611,403	$7,938	$178,288	$1,139,465	$56,490
PARK RAPIDS	1,710	$15,942,888	$15,135,465	$8,851	$1,900,726	$10,501,120	$569,213
CITY TOTAL	2,204	$20,071,208	$19,239,141	$8,729	$2,411,306	$13,414,864	$717,129
COUNTY-ISANTI							
BRAHAM	545	$5,656,135	$5,617,329	$10,307	$763,432	$3,863,282	$232,046
CAMBRIDGE	2,530	$31,781,595	$31,594,443	$12,488	$4,888,135	$21,083,285	$1,464,092
ISANTI	1,019	$12,442,597	$12,495,484	$12,262	$1,841,752	$8,157,001	$533,881
CITY TOTAL	4,094	$49,880,327	$49,707,256	$12,141	$7,493,319	$33,103,968	$2,230,020

TABLE 12

1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-ITASCA							
BIGFORK	203	$2,077,293	$2,059,361	$10,145	$283,424	$1,433,471	$86,797
BOVEY	465	$5,436,149	$5,233,880	$11,256	$829,872	$3,720,798	$247,195
CALUMET	146	$1,740,568	$1,726,206	$11,823	$269,298	$1,229,629	$81,696
COHASSET	184	$2,168,390	$2,212,568	$12,025	$373,372	$1,501,017	$97,694
COLERAINE	577	$7,267,035	$7,039,099	$12,199	$1,160,763	$4,848,487	$340,910
DEER RIVER	509	$5,740,809	$5,213,707	$10,421	$782,105	$3,594,246	$215,693
EFFIE	82	$763,070	$783,273	$9,552	$86,971	$569,013	$32,547
GRAND RAPIDS	5,505	$69,417,580	$68,298,638	$12,407	$11,290,812	$45,698,261	$3,238,968
KEEWATIN	631	$8,499,537	$8,333,656	$13,207	$1,410,482	$5,886,115	$439,101
LA PRAIRIE	117	$1,533,004	$1,506,667	$12,877	$226,953	$1,021,475	$68,678
MARBLE	289	$3,353,756	$3,195,374	$11,376	$502,497	$2,266,491	$154,9[illegible]
NASHWAUK	628	$7,584,486	$7,762,193	$12,360	$1,260,155	$5,400,620	$382,9[illegible]
SQUAW LAKE	46	$351,806	$315,850	$6,866	$34,840	$229,918	$10,271
TACONITE	97	$1,254,191	$1,223,177	$12,610	$228,401	$864,427	$69,270
WARBA	76	$654,334	$643,665	$8,469	$52,986	$432,719	$20,072
ZEMPLE	16	$180,421	$179,719	$11,232	$23,356	$130,134	$8,122
CITY TOTAL	9,553	$117,922,409	$115,714,019	$12,113	$18,856,289	$78,926,827	$5,494,903
COUNTY-JACKSON							
ALPHA	116	$1,032,210	$1,002,493	$8,642	$128,453	$721,731	$38,274
HERON LAKE	386	$3,502,411	$3,806,653	$9,862	$485,526	$2,688,245	$157,683
JACKSON	2,405	$26,062,681	$25,538,694	$10,619	$3,722,581	$17,433,188	$1,089,265
LAKEFIELD	1,147	$11,533,380	$11,393,295	$9,933	$1,453,927	$7,863,980	$467,019
OKABENA	138	$1,464,669	$1,418,610	$10,280	$201,476	$981,320	$57,587
WILDER	42	$451,292	$450,014	$10,715	$63,139	$335,371	$23,237
CITY TOTAL	4,234	$44,446,642	$43,609,759	$10,300	$6,095,102	$30,023,839	$1,833,066
COUNTY-KANABEC							
GRASSTON	56	$587,253	$591,478	$10,562	$81,415	$401,380	$23,360
MORA	1,604	$17,288,622	$17,105,215	$10,664	$2,544,934	$11,433,317	$707,401
OGILVIE	253	$2,448,865	$2,453,314	$9,697	$333,225	$1,719,499	$92,288
QUAMBA	33	$239,670	$236,257	$7,159	$29,042	$166,638	$6,746
CITY TOTAL	1,946	$20,564,410	$20,386,259	$10,476	$2,988,616	$13,720,834	$829,794
COUNTY-KANDIYOHI							
ATWATER	576	$5,592,299	$5,937,652	$10,344	$821,486	$4,059,901	$238,092
BLOMKEST	125	$1,493,379	$1,506,552	$12,052	$239,852	$977,162	$62,861
KANDIYOHI	255	$2,673,262	$2,687,129	$10,538	$372,465	$1,835,107	$110,028
LAKE LILLIAN	197	$1,735,736	$1,680,678	$8,531	$201,868	$1,219,333	$66,079
NEW LONDON	558	$6,181,050	$6,148,122	$11,018	$868,085	$4,045,233	$263,580
PENNOCK	230	$2,301,728	$2,273,636	$9,885	$291,211	$1,509,688	$83,145
PRINSBURG	244	$4,901,766	$4,689,801	$19,220	$1,340,006	$2,293,798	$179,269
RAYMOND	404	$3,754,550	$3,753,280	$9,290	$486,019	$2,616,483	$143,197
REGAL	15	$155,180	$151,317	$10,088	$15,092	$112,573	$7,641
SPICER	638	$7,532,079	$7,468,155	$11,687	$1,096,011	$4,930,889	$327,331
SUNBURG	75	$662,717	$660,251	$8,803	$70,151	$474,676	$25,094
WILLMAR	8,907	$106,362,574	$105,097,635	$11,799	$16,259,955	$70,834,091	$4,863,597
CITY TOTAL	12,723	$143,746,318	$142,054,209	$11,622	$22,062,201	$94,908,932	$6,365,903
COUNTY-KITTSON							
DONALDSON	42	$357,105	$365,212	$8,696	$41,812	$250,396	$12,196
HALMA	44	$333,902	$333,630	$7,583	$37,207	$244,054	$10,248
HALLOCK	795	$8,967,932	$8,711,889	$10,917	$1,183,578	$6,101,089	$418,644
HUMBOLDT	66	$728,926	$672,557	$10,190	$109,275	$478,961	$30,993
KARLSTAD	456	$4,190,651	$4,081,504	$8,951	$462,756	$2,761,524	$144,163
KENNEDY	255	$2,914,763	$2,830,019	$11,099	$439,952	$1,932,488	$126,774
LAKE BRONSON	153	$1,132,811	$1,110,827	$7,260	$102,305	$808,797	$40,762
LANCASTER	191	$1,714,861	$1,721,011	$9,011	$212,046	$1,259,345	$68,551
ST VINCENT	72	$854,523	$848,790	$11,789	$127,541	$622,791	$41,133
CITY TOTAL	2,077	$21,235,374	$20,675,433	$9,954	$2,715,770	$14,459,445	$893,464
COUNTY-KOOCHICHING							
BIG FALLS	215	$1,853,808	$1,876,456	$8,728	$250,068	$1,240,365	$75,297
INTERNATIONAL FALLS	4,663	$57,324,628	$56,698,925	$[illegible],159	$9,440,317	$38,721,208	$2,702,842
ISLAND VIEW	28	$353,718	$280,498	$[illegible]18	$44,954	$178,502	$12,008
LITTLEFORK	513	$5,441,211	$5,462,516	$[illegible],648	$804,836	$3,764,789	$235,645
MIZPAH	57	$385,664	$372,816	$[illegible],541	$48,117	$273,613	$10,959
NORTHOME	161	$1,233,472	$1,237,199	$[illegible],774	$172,351	$884,868	$43,263
RANIER	206	$2,675,478	$2,686,232	$[illegible],040	$451,802	$1,853,894	$130,499
SOUTH INTERNATIONAL FALLS	808	$9,220,533	$9,289,917	$11,497	$1,445,445	$6,454,489	$418,531
CITY TOTAL	6,631	$78,488,100	$77,904,559	$11,749	$12,657,890	$53,471,690	$3,629,044
COUNTY-LAC QUI PARLE							
BELLINGHAM	164	$1,534,510	$1,490,023	$9,086	$179,142	$1,115,025	$63,747
BOYD	148	$1,197,836	$1,166,511	$7,882	$151,068	$861,834	$43,520
DAWSON	1,037	$11,166,476	$11,010,824	$10,618	$1,586,184	$7,662,654	$493,447
LOUISBURG	36	$295,295	$296,999	$8,250	$22,916	$211,566	$11,924
MADISON	1,233	$13,308,714	$13,077,091	$10,606	$1,778,738	$9,142,930	$583,808
MARIETTA	140	$1,299,060	$1,245,433	$8,896	$161,032	$906,066	$49,558
NASSAU	45	$507,135	$495,960	$11,021	$57,010	$385,589	$24,988
CITY TOTAL	2,803	$29,302,076	$28,782,821	$10,269	$3,934,088	$20,286,464	$1,270,992

TABLE 12

1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-LAKE							
BEAVER BAY	102	$1,193,578	$1,214,467	$11,907	$208,728	$820,638	$54,018
SILVER BAY	1,678	$26,706,884	$26,402,006	$15,734	$4,835,928	$18,236,575	$1,540,719
TWO HARBORS	2,416	$30,366,934	$29,924,073	$12,396	$5,179,713	$20,241,129	$1,427,696
CITY TOTAL	4,196	$58,267,396	$57,540,496	$13,720	$10,224,369	$39,298,338	$3,022,390
COUNTY-LAKE OF THE WOODS							
BAUDETTE	729	$7,349,860	$7,153,494	$9,813	$1,007,819	$5,084,078	$307,339
ROOSEVELT	22	$188,170	$194,495	$8,841	$24,388	$144,318	$7,319
WILLIAMS	146	$1,245,181	$1,234,215	$8,454	$172,693	$916,338	$46,919
CITY TOTAL	897	$8,783,211	$8,582,204	$9,568	$1,204,900	$6,144,752	$361,573
COUNTY-LE SUEUR							
CLEVELAND	409	$4,223,807	$4,198,250	$10,265	$573,193	$2,906,036	$176,246
ELYSIAN	240	$2,317,052	$2,318,201	$9,659	$316,430	$1,615,338	$93,019
HEIDELBERG	17	$177,816	$179,633	$10,567	$24,899	$122,521	$6,733
KASOTA	399	$4,322,789	$4,311,509	$10,806	$679,607	$2,959,415	$181,397
KILKENNY	100	$934,468	$923,360	$9,234	$132,672	$661,063	$39,448
LE CENTER	1,065	$11,177,408	$10,985,954	$10,315	$1,519,589	$7,513,118	$447,860
LE SUEUR	2,352	$28,612,329	$28,093,773	$11,945	$4,383,193	$19,124,929	$1,324,048
MONTGOMERY	1,332	$14,135,889	$14,029,630	$10,533	$2,003,323	$9,684,881	$619,947
NEW PRAGUE	1,125	$12,490,084	$12,453,302	$11,070	$1,925,353	$8,481,832	$570,011
WATERVILLE	926	$8,809,640	$8,689,294	$9,384	$1,195,448	$6,007,776	$345,284
CITY TOTAL	7,965	$87,201,282	$86,182,906	$10,820	$12,751,767	$59,077,717	$3,798,989
COUNTY-LINCOLN							
ARCO	41	$362,289	$351,613	$8,576	$36,991	$260,208	$12,640
HENDRICKS	375	$3,647,532	$3,517,233	$9,379	$443,952	$2,551,815	$152,475
IVANHOE	412	$3,865,819	$3,790,348	$9,200	$461,965	$2,606,756	$144,082
LAKE BENTON	408	$3,766,327	$3,618,283	$8,868	$474,410	$2,577,389	$143,270
TYLER	698	$6,578,770	$6,537,667	$9,366	$762,739	$4,692,754	$277,998
CITY TOTAL	1,934	$18,220,727	$17,815,144	$9,212	$2,180,097	$12,688,914	$730,464
COUNTY-LYON							
BALATON	397	$3,865,591	$3,861,819	$9,728	$500,069	$2,781,064	$168,072
COTTONWOOD	532	$5,834,043	$5,745,480	$10,800	$754,622	$4,059,185	$256,087
FLORENCE	21	$199,513	$200,021	$9,525	$26,173	$139,974	$6,902
GARVIN	94	$920,206	$812,309	$8,642	$103,240	$592,868	$33,878
GHENT	199	$1,827,131	$1,810,872	$9,100	$237,205	$1,258,863	$69,179
LYND	165	$1,616,728	$1,634,897	$9,908	$228,716	$1,146,641	$65,194
MARSHALL	6,263	$75,227,770	$74,210,649	$11,849	$11,741,870	$50,963,598	$3,491,706
MINNEOTA	798	$7,837,939	$7,736,731	$9,695	$1,053,767	$5,470,240	$317,657
RUSSELL	226	$1,992,513	$1,971,975	$8,726	$240,246	$1,398,552	$74,863
TAUNTON	111	$893,963	$878,480	$7,914	$96,551	$659,816	$32,471
TRACY	1,295	$13,732,003	$13,489,088	$10,416	$1,951,830	$9,412,556	$604,672
CITY TOTAL	10,101	$113,867,800	$112,352,320	$11,123	$16,943,269	$77,480,737	$5,114,432
COUNTY-MC LEOD							
BISCAY	33	$352,495	$359,851	$10,905	$52,393	$261,740	$16,620
BROWNTON	438	$4,496,462	$4,503,558	$10,282	$617,676	$3,224,367	$200,622
GLENCOE CITY	2,723	$31,208,409	$30,960,569	$11,370	$4,516,301	$21,942,507	$1,421,496
HUTCHINSON	5,932	$75,755,324	$76,053,471	$12,821	$12,327,769	$51,637,095	$3,727,667
LESTER PRAIRIE	726	$8,597,356	$9,009,489	$12,410	$1,572,789	$6,109,904	$437,023
PLATO	226	$2,376,475	$2,379,962	$10,531	$322,549	$1,663,523	$106,187
SILVER LAKE	500	$5,217,522	$5,195,795	$10,392	$729,823	$3,729,367	$233,927
STEWART	395	$3,899,269	$3,874,629	$9,809	$653,245	$2,712,980	$156,946
WINSTED	899	$10,762,994	$10,750,966	$11,959	$1,767,256	$7,277,614	$503,491
CITY TOTAL	11,872	$143,064,506	$143,088,290	$12,053	$22,399,721	$98,161,097	$6,803,518
COUNTY-MAHNOMEN							
BEJOU	37	$197,376	$188,263	$5,088	$12,489	$144,278	$5,030
MAHNOMEN	646	$6,393,753	$6,070,322	$9,397	$844,329	$4,215,157	$241,169
WAUBUN	156	$1,519,144	$1,438,290	$9,220	$186,004	$1,036,106	$56,430
CITY TOTAL	839	$8,110,273	$7,696,875	$9,174	$1,042,822	$5,395,541	$300,629
COUNTY-MARSHALL							
ALVARADO	181	$1,867,089	$1,801,889	$9,955	$216,174	$1,285,367	$76,299
ARGYLE	389	$4,533,778	$4,496,518	$11,559	$653,336	$3,179,468	$230,263
GRYGLA	117	$788,355	$779,216	$6,660	$80,517	$566,870	$21,766
HOLT	44	$346,748	$355,704	$8,084	$51,279	$252,536	$11,653
MIDDLE RIVER	163	$1,175,142	$1,191,277	$7,308	$148,500	$822,983	$32,985
NEWFOLDEN	204	$1,930,766	$1,845,984	$9,049	$249,673	$1,271,191	$61,521
OSLO	210	$2,265,283	$2,184,654	$10,403	$244,722	$1,567,304	$99,747
STEPHEN	500	$5,811,641	$5,637,962	$11,276	$784,791	$3,970,405	$281,699
STRANDQUIST	63	$377,539	$384,820	$6,108	$44,565	$275,848	$10,296
WARREN	1,174	$12,325,204	$12,107,671	$10,313	$1,544,112	$8,361,671	$513,738
CITY TOTAL	3,045	$31,321,545	$30,785,695	$10,110	$3,997,649	$21,553,861	$1,339,468

TABLE 12

1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-MARTIN							
CEYLON	304	$3,001,643	$2,962,871	$9,746	$354,652	$2,138,520	$119,957
DUNNELL	150	$1,468,717	$1,456,655	$9,711	$205,332	$1,034,329	$49,117
FAIRMONT	7,223	$84,247,196	$83,097,474	$11,505	$12,859,585	$56,737,434	$3,873,324
GRANADA	272	$2,393,219	$2,381,574	$8,756	$291,854	$1,736,930	$85,780
NORTHROP	123	$1,324,219	$1,330,859	$10,820	$187,273	$896,392	$59,011
ORMSBY	48	$549,044	$531,141	$11,065	$92,461	$357,091	$24,139
SHERBURN	779	$7,993,362	$7,833,509	$10,056	$1,019,481	$5,520,463	$341,266
TRIMONT	511	$5,655,314	$5,510,335	$10,783	$760,606	$3,786,071	$245,279
TRUMAN	823	$9,493,939	$9,376,750	$11,393	$1,511,133	$6,247,620	$411,523
WELCOME	495	$4,757,401	$4,792,707	$9,682	$641,634	$3,381,875	$196,629
CITY TOTAL	10,728	$120,924,056	$119,273,866	$11,118	$17,924,011	$81,836,729	$5,416,026
COUNTY-MEEKER							
CEDAR MILLS	36	$299,444	$298,259	$8,285	$42,626	$217,660	$11,857
COSMOS	335	$3,102,967	$3,102,199	$9,260	$416,670	$2,159,640	$127,040
DARWIN	174	$1,893,450	$1,886,009	$10,839	$286,462	$1,284,946	$80,289
DASSEL	666	$7,061,556	$6,974,893	$10,473	$574,720	$4,789,183	$295,500
EDEN VALLEY	242	$2,355,173	$2,350,872	$9,714	$312,165	$1,598,584	$93,494
GROVE CITY	343	$3,470,437	$3,406,556	$9,932	$558,199	$2,353,961	$147,277
KINGSTON	36	$369,645	$362,196	$10,061	$49,486	$265,595	$17,598
LITCHFIELD	3,260	$36,668,314	$36,330,685	$11,144	$5,247,019	$24,095,122	$1,640,128
WATKINS	443	$3,974,689	$3,986,176	$8,998	$496,671	$2,831,935	$159,895
CITY TOTAL	5,535	$59,199,255	$58,695,841	$10,604	$8,384,018	$40,536,610	$2,573,078
COUNTY-MILLE LACS							
BOCK	48	$378,132	$359,536	$7,490	$45,800	$256,727	$11,139
FORESTON	111	$1,181,964	$1,195,115	$10,767	$188,596	$804,021	$49,782
ISLE	380	$3,734,578	$3,640,646	$9,581	$520,593	$2,523,502	$161,080
MILACA	1,204	$13,752,627	$13,505,956	$11,218	$2,039,893	$9,256,436	$608,462
ONAMIA	401	$3,558,381	$3,393,018	$8,461	$475,561	$2,282,742	$124,071
PEASE	69	$859,469	$859,360	$12,454	$170,486	$581,545	$44,557
PRINCETON	1,940	$21,861,765	$21,838,950	$11,257	$3,152,087	$14,590,199	$923,177
WAHKON	105	$821,962	$730,632	$6,958	$95,735	$515,707	$26,052
CITY TOTAL	4,258	$46,188,831	$45,523,193	$10,691	$6,688,751	$30,810,379	$1,548,270
COUNTY-MORRISON							
BOWLUS	100	$974,719	$989,687	$9,897	$182,952	$658,038	$37,537
BUCKMAN	79	$689,552	$679,925	$8,607	$73,758	$481,318	$21,995
ELMDALE	18	$144,168	$149,960	$8,331	$15,655	$108,860	$6,913
FLENSBURG	86	$676,216	$678,923	$7,894	$67,171	$496,785	$23,082
GENOLA	35	$297,456	$303,649	$8,676	$42,084	$213,191	$11,993
HARDING	38	$222,469	$213,927	$5,630	$22,925	$150,784	$6,906
HILLMAN	40	$368,050	$345,321	$8,633	$47,001	$251,150	$12,628
LASTRUP	55	$523,747	$522,300	$9,496	$64,780	$362,581	$19,498
LITTLE FALLS	3,795	$38,515,714	$37,518,971	$9,886	$5,220,196	$25,851,145	$1,518,911
MOTLEY	226	$2,003,860	$2,002,969	$8,863	$290,858	$1,315,026	$75,927
PIERZ	490	$4,318,916	$4,214,136	$8,600	$511,164	$2,884,233	$143,790
RANDALL	248	$2,369,127	$2,299,185	$9,271	$297,622	$1,607,852	$87,599
ROYALTON	359	$3,344,786	$3,277,597	$9,130	$471,327	$2,254,229	$122,053
SOBIESKI	56	$368,781	$393,627	$7,029	$37,748	$294,625	$10,936
SWANVILLE	148	$1,326,703	$1,313,466	$8,875	$155,584	$926,447	$50,212
UPSALA	170	$1,411,023	$1,389,850	$8,176	$172,188	$938,263	$49,423
CITY TOTAL	5,943	$57,934,767	$56,293,457	$9,472	$7,673,093	$38,794,523	$2,195,300
COUNTY-MOWER							
ADAMS	442	$4,558,856	$5,017,230	$11,351	$836,542	$3,425,379	$234,130
AUSTIN	14,011	$178,932,844	$175,027,622	$12,492	$29,048,733	$119,566,291	$8,781,035
BROWNSDALE	342	$3,660,686	$3,626,290	$10,603	$502,146	$2,545,792	$161,720
DEXTER	137	$1,267,425	$1,278,742	$9,334	$152,918	$888,354	$52,486
ELKTON	82	$865,253	$892,900	$10,889	$118,686	$643,691	$41,335
GRAND MEADOW	481	$4,809,861	$4,709,387	$9,791	$677,069	$3,317,933	$204,585
LEROY	514	$5,150,245	$5,162,766	$10,044	$708,864	$3,488,745	$231,509
LYLE	238	$2,847,894	$2,789,306	$11,720	$407,364	$1,977,760	$133,438
MAPLEVIEW	26	$188,732	$185,433	$7,132	$24,350	$127,772	$6,165
RACINE	163	$1,864,884	$1,850,966	$11,356	$240,939	$1,275,805	$79,172
ROSE CREEK	235	$2,563,024	$2,562,723	$10,905	$344,045	$1,841,330	$120,662
SARGEANT	43	$343,372	$338,433	$7,871	$41,467	$238,751	$12,368
TAOPI	30	$352,672	$331,116	$11,037	$31,740	$270,076	$18,972
WALTHAM	90	$877,644	$823,336	$9,148	$114,251	$585,884	$35,650
CITY TOTAL	16,834	$208,643,394	$204,596,246	$12,154	$33,209,116	$140,403,523	$10,113,225
COUNTY-MURRAY							
AVOCA	91	$796,761	$801,065	$8,803	$117,797	$575,864	$31,654
CHANDLER	167	$1,847,419	$1,824,704	$10,926	$258,640	$1,271,436	$81,145
CURRIE	189	$1,573,695	$1,577,452	$8,346	$159,398	$1,145,713	$60,939
DOVRAY	45	$563,454	$547,563	$12,168	$109,109	$387,698	$31,485
FULDA	756	$7,725,034	$7,582,086	$10,029	$955,294	$5,407,722	$327,524
HADLEY	71	$588,484	$592,303	$8,342	$72,075	$423,629	$19,691
IONA	110	$1,044,574	$1,026,289	$9,330	$133,724	$759,657	$43,505
LAKE WILSON	204	$1,861,494	$1,864,810	$9,141	$222,969	$1,386,675	$83,030
SLAYTON	1,425	$15,567,117	$15,373,332	$10,788	$2,229,383	$10,742,761	$715,893
CITY TOTAL	3,058	$31,567,882	$31,189,595	$10,199	$4,298,345	$22,101,159	$1,394,765

TABLE 12

1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-NICOLLET							
COURTLAND	196	$2,241,435	$2,268,296	$11,573	$335,782	$1,909,486	$96,163
LAFAYETTE	273	$2,689,466	$2,661,267	$9,748	$354,014	$1,881,049	$106,185
MANKATO	126	$1,535,832	$1,551,251	$12,312	$240,537	$1,030,063	$65,732
NICOLLET	487	$5,133,047	$5,135,110	$10,544	$762,955	$3,954,533	$226,669
NORTH MANKATO	4,766	$61,737,086	$61,441,409	$12,892	$10,039,401	$40,523,597	$2,890,706
ST PETER	4,169	$45,207,215	$44,268,165	$10,618	$6,362,749	$30,058,329	$1,870,863
CITY TOTAL	10,017	$118,544,081	$117,325,495	$11,713	$18,095,338	$78,557,057	$5,256,299
COUNTY-NOBLES							
ADRIAN	734	$7,702,551	$7,622,062	$10,384	$1,101,653	$5,366,914	$330,287
BIGELOW	111	$1,168,589	$1,169,279	$10,534	$150,656	$855,718	$65,723
BREWSTER	332	$3,279,212	$3,201,018	$9,642	$363,890	$2,377,065	$141,067
DUNDEE	76	$617,262	$600,177	$7,897	$81,864	$443,157	$22,808
ELLSWORTH	316	$3,184,626	$3,181,503	$10,068	$456,757	$2,282,440	$129,523
KINBRAE	7	$63,915	$65,541	$9,363	$8,000	$49,760	$2,591
LISMORE	138	$1,281,193	$1,217,617	$8,823	$142,524	$902,858	$50,906
ROUND LAKE	293	$2,587,350	$2,940,359	$10,035	$400,332	$2,188,803	$131,044
RUSHMORE	256	$2,445,472	$2,417,671	$9,444	$256,749	$1,779,707	$105,639
WILMONT	186	$1,797,766	$1,759,319	$9,459	$225,976	$1,321,927	$83,587
WORTHINGTON	6,261	$73,476,526	$72,441,605	$11,570	$11,052,023	$49,604,549	$3,316,251
CITY TOTAL	8,710	$97,994,462	$96,616,131	$11,093	$14,279,512	$67,232,798	$4,359,220
COUNTY-NORMAN							
ADA	1,108	$12,149,496	$11,933,414	$10,770	$1,708,304	$8,290,761	$537,592
BORUP	83	$725,519	$682,344	$8,221	$82,945	$494,404	$26,848
GARY	137	$1,228,847	$1,226,229	$8,951	$129,433	$881,442	$51,916
HALSTAD	351	$4,011,800	$3,910,293	$11,140	$561,743	$2,721,115	$187,910
HENDRUM	168	$2,140,675	$2,085,697	$12,415	$301,786	$1,472,563	$101,673
PERLEY	95	$1,428,217	$1,430,534	$15,058	$203,111	$1,024,104	$86,534
SHELLY	113	$1,016,217	$985,480	$8,721	$148,421	$682,818	$37,983
TWIN VALLEY	410	$3,848,667	$3,594,623	$8,767	$442,192	$2,563,437	$132,898
CITY TOTAL	2,465	$26,349,438	$25,848,613	$10,486	$3,577,925	$18,110,649	$1,161,155
COUNTY-OLMSTEAD							
BYRON	1,197	$15,198,631	$15,157,515	$12,663	$2,286,715	$10,148,816	$697,445
CHATFIELD	574	$6,404,705	$6,309,080	$10,991	$860,543	$4,357,908	$273,932
DOVER	164	$1,690,061	$1,668,264	$10,172	$231,492	$1,162,026	$69,335
EYOTA	665	$7,279,070	$7,231,623	$10,875	$1,031,490	$4,814,487	$287,563
ORONOCO	475	$6,336,533	$6,315,759	$13,296	$1,030,754	$4,226,081	$302,128
ROCHESTER	40,814	$592,253,382	$578,094,549	$14,164	$100,861,258	$379,639,464	$28,982,009
STEWARTVILLE	2,383	$28,313,442	$28,240,586	$11,851	$4,079,815	$19,176,676	$1,248,471
CITY TOTAL	46,272	$657,465,824	$643,017,376	$13,896	$110,382,071	$423,524,858	$31,861,699
COUNTY-OTTER TAIL							
BATTLE LAKE	456	$4,260,275	$4,100,547	$8,992	$580,935	$2,738,961	$190,866
BLUFFTON	69	$662,733	$651,617	$9,444	$79,197	$470,306	$23,727
CLITHERALL	48	$341,161	$330,065	$6,876	$52,241	$224,177	$9,695
DALTON	159	$1,375,257	$1,363,358	$8,575	$177,606	$974,918	$48,086
DEER CREEK	152	$1,276,215	$1,279,280	$8,416	$175,662	$887,442	$41,282
DENT	108	$882,579	$813,908	$7,536	$88,909	$584,085	$31,568
ELIZABETH	77	$677,707	$682,509	$8,864	$82,145	$500,711	$25,026
ERHARD	130	$1,067,455	$1,057,630	$8,136	$142,605	$768,781	$35,551
FERGUS FALLS	6,827	$79,320,765	$77,871,805	$11,407	$11,742,782	$52,900,684	$3,489,406
HENNING	367	$3,593,3[illegible]	$3,520,001	$9,591	$533,875	$2,368,998	$134,637
NEW YORK MILLS	461	$4,352,193	$4,296,905	$9,321	$545,412	$3,033,138	$170,039
OTTERTAIL	125	$1,021,003	$995,303	$7,962	$127,881	$717,301	$38,189
PARKERS PRAIRIE	438	$3,819,967	$3,726,768	$8,509	$471,451	$2,634,177	$141,500
PELICAN RAPIDS	1,047	$10,200,382	$10,016,048	$9,566	$1,417,065	$6,881,276	$402,696
PERHAM	1,145	$11,412,837	$11,321,606	$9,888	$1,573,522	$8,022,933	$475,414
RICHVILLE	74	$7[illegible]8,325	$744,959	$10,067	$128,321	$507,107	$34,795
ROTHSAY	111	$1,[illegible],982	$1,038,759	$9,358	$131,026	$739,248	$40,185
UNDERWOOD	209	$2,095,943	$2,018,804	$9,659	$278,263	$1,359,134	$76,029
URBANK	34	$278,635	$281,244	$8,272	$37,235	$205,467	$10,620
VERGAS	145	$1,391,902	$1,364,594	$9,411	$184,716	$1,000,111	$59,856
VINING	41	$349,775	$341,813	$8,337	$39,923	$228,694	$10,298
CITY TOTAL	12,218	$130,175,659	$127,767,515	$10,457	$18,590,472	$87,746,157	$5,447,090
COUNTY-PENNINGTON							
GOODRIDGE	78	$572,848	$539,445	$6,916	$74,894	$389,993	$18,761
ST HILAIRE	195	$1,805,172	$1,819,136	$9,329	$236,382	$1,310,962	$69,720
THIEF RIVER FALLS	5,139	$57,872,004	$57,343,455	$11,158	$9,020,941	$38,449,226	$2,540,131
CITY TOTAL	5,412	$60,250,024	$59,702,036	$11,031	$9,332,217	$40,369,781	$2,620,613

TABLE 12

1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-PINE							
ASKOV	168	$1,671,707	$1,677,515	$9,985	$236,928	$1,161,694	$73,595
BROOK PARK	90	$885,082	$868,808	$9,653	$120,191	$596,782	$33,740
BRUNO	46	$423,074	$401,541	$8,729	$51,148	$299,225	$18,396
DENHAM	14	$105,330	$111,009	$7,929	$18,863	$76,787	$4,019
FINLAYSON	105	$1,112,277	$1,071,539	$10,205	$166,338	$710,700	$40,814
HENRIETTE	21	$182,364	$186,405	$8,876	$31,628	$134,615	$7,258
HINCKLEY	551	$5,258,774	$5,228,999	$9,490	$733,695	$3,594,318	$208,235
KERRICK	47	$526,812	$514,444	$10,946	$83,291	$349,983	$23,043
PINE CITY	1,581	$17,279,966	$17,061,703	$10,792	$2,556,277	$11,602,756	$747,724
ROCK CREEK	226	$1,984,203	$2,042,766	$9,039	$263,367	$1,472,418	$85,860
RUTLEDGE	63	$499,836	$493,738	$7,837	$61,973	$351,435	$16,555
SANDSTONE	565	$5,686,472	$5,335,502	$9,443	$776,924	$3,718,696	$221,289
STURGEON LAKE	107	$1,150,366	$1,183,904	$11,065	$167,404	$826,291	$54,672
WILLOW RIVER	133	$1,146,800	$1,126,382	$8,469	$181,893	$798,170	$37,653
CITY TOTAL	3,717	$37,953,021	$37,304,251	$10,036	$5,444,820	$25,693,870	$1,572,849
COUNTY-PIPESTONE							
EDGERTON	636	$6,086,216	$5,987,366	$9,414	$773,683	$4,048,143	$220,102
HATFIELD	30	$213,939	$219,441	$7,315	$24,978	$167,330	$7,822
HOLLAND	113	$983,667	$975,158	$8,630	$110,489	$716,777	$41,013
IHLEN	59	$530,503	$504,633	$8,553	$64,748	$372,611	$18,841
JASPER	313	$3,096,533	$2,966,974	$9,479	$371,006	$2,119,189	$128,922
PIPESTONE	2,646	$27,055,361	$26,621,469	$10,061	$3,564,087	$18,641,167	$1,131,137
RUTHTON	195	$1,603,704	$1,547,315	$7,935	$188,851	$1,103,601	$50,507
TROSKY	50	$351,992	$354,589	$7,092	$37,194	$270,369	$11,902
WOODSTOCK	92	$718,374	$684,100	$7,436	$58,377	$502,819	$22,161
CITY TOTAL	4,134	$40,640,359	$39,861,047	$9,642	$5,193,413	$27,942,008	$1,632,408
COUNTY-POLK							
BELTRAMI	73	$592,972	$564,268	$7,730	$64,266	$426,156	$22,667
CLIMAX	164	$1,828,177	$1,780,604	$10,857	$228,021	$1,282,441	$80,374
CROOKSTON	4,619	$57,364,618	$51,583,058	$11,168	$7,412,342	$35,266,205	$2,304,095
EAST GRAND FORKS	4,250	$50,633,890	$49,972,396	$11,746	$7,528,128	$33,323,439	$2,224,606
ERSKINE	355	$3,418,837	$3,401,004	$9,580	$438,255	$2,349,824	$133,450
FERTILE	559	$5,353,344	$5,218,307	$9,352	$670,239	$3,710,146	$222,043
FISHER	243	$3,154,496	$3,100,923	$12,761	$443,498	$2,147,263	$161,349
FOSSTON	761	$7,425,133	$7,337,849	$9,642	$1,034,960	$5,079,662	$292,429
GULLY	49	$353,922	$369,003	$7,531	$42,518	$264,720	$11,747
LENGBY	57	$389,097	$365,387	$6,410	$38,897	$267,164	$10,566
McINTOSH	314	$2,620,823	$2,580,632	$8,219	$334,542	$1,816,993	$89,516
MENTOR	122	$997,413	$1,013,667	$8,309	$135,588	$704,913	$33,280
NIELSVILLE	78	$957,747	$934,102	$11,976	$122,174	$715,890	$57,534
TRAIL	36	$254,074	$243,417	$6,762	$35,513	$178,679	$6,543
WINGER	95	$916,767	$929,855	$9,788	$125,040	$644,868	$38,033
CITY TOTAL	11,774	$131,260,910	$129,364,371	$10,986	$18,683,921	$88,178,263	$5,688,184
COUNTY-POPE							
CYRUS	175	$1,663,471	$1,632,394	$9,328	$219,098	$1,099,478	$57,844
FARWELL	41	$380,301	$374,085	$9,124	$49,035	$271,460	$14,845
GLENWOOD CITY	1,470	$14,630,793	$14,311,265	$9,736	$1,993,121	$9,878,422	$600,986
LONG BEACH	69	$865,443	$942,501	$17,210	$159,132	$553,960	$39,373
LOWRY	[illegible]	$1,473,364	$1,422,361	$11,289	$245,338	$990,298	$71,148
SEDAN	[illegible]	$273,342	$247,989	$5,785	$27,354	$177,549	$7,304
STARBUCK	637	$5,757,460	$5,742,072	$9,014	$152,039	$3,976,897	$228,702
VILLARD	130	$1,084,374	$1,083,782	$8,337	$125,504	$780,527	$40,420
WESTPORT	16	$123,841	$176,238	$7,890	$10,441	$101,945	$5,738
CITY TOTAL	2,706	$26,252,389	$25,777,687	$9,526	$2,981,062	$17,830,136	$1,066,360
COUNTY-RAMSEY							
ARDEN HILLS	2,953	$56,577,290	$55,975,389	$18,955	$11,152,653	$34,353,064	$3,025,837
BLAINE	31	$447,070	$445,200	$14,361	$78,019	$301,162	$23,784
FALCON HEIGHTS	1,417	$23,629,615	$23,052,492	$16,269	$4,339,964	$15,099,871	$1,268,726
GEM LAKE	65	$2,334,586	$2,357,151	$36,264	$779,372	$1,085,033	$113,760
LAUDERDALE	579	$7,563,721	$7,443,897	$12,856	$1,195,227	$5,135,162	$377,001
LITTLE CANADA	2,402	$35,770,469	$35,636,527	$14,836	$6,457,381	$23,272,660	$1,786,800
MAPLEWOOD	9,008	$131,154,145	$129,993,735	$14,431	$21,968,526	$86,651,006	$6,604,232
MOUNDS VIEW	4,121	$61,675,971	$61,435,415	$14,908	$10,044,179	$40,771,481	$3,049,873
NEW BRIGHTON	14,175	$222,911,054	$222,996,293	$15,732	$41,327,455	$146,429,014	$11,846,370
NORTH OAKS	1,154	$43,987,207	$44,474,148	$38,539	$12,105,469	$24,027,428	$2,787,475
NORTH ST PAUL	6,475	$89,041,834	$87,449,464	$13,506	$14,530,229	$58,258,493	$4,225,574
ROSEVILLE	17,522	$278,745,052	$274,055,021	$15,641	$51,510,172	$179,123,131	$14,624,724
SHOREVIEW	7,349	$123,818,796	$123,360,007	$16,792	$22,543,712	$78,449,177	$6,363,821
SPRING LAKE PARK	76	$1,042,124	$1,032,766	$13,589	$168,979	$682,443	$48,811
ST ANTHONY	637	$9,391,142	$9,199,683	$14,442	$1,622,097	$6,048,890	$465,267
ST PAUL	181,475	$2,432,879,552	$2,388,415,273	$13,161	$414,840,459	$1,583,248,895	$115,252,543
VADNAIS HEIGHTS	1,844	$27,934,243	$27,362,349	$14,839	$4,497,701	$17,904,881	$1,303,965
WHITE BEAR LAKE	14,579	$229,498,233	$228,530,809	$15,680	$41,477,497	$147,725,901	$11,839,785
CITY TOTAL	265,856	$3,775,502,104	$3,723,195,619	$14,005	$660,679,081	$2,448,467,692	$189,014,347
COUNTY-RED LAKE							
BROOKS	68	$515,591	$522,411	$7,683	$93,411	$354,448	$16,905
OKLEE	275	$2,358,985	$2,369,761	$8,617	$298,872	$1,717,390	$93,987
PLUMMER	145	$1,295,258	$1,264,045	$8,718	$163,571	$853,884	$40,910
RED LAKE FALLS	864	$8,325,642	$8,108,606	$9,385	$1,069,930	$5,640,109	$309,507
CITY TOTAL	1,352	$12,495,476	$12,264,823	$9,072	$1,585,784	$8,565,831	$461,309

TABLE 12

1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-REDWOOD							
BELVIEW	231	$2,573,044	$2,4[illegible],101	$10,771	$304,138	$1,737,230	$109,996
CLEMENTS	112	$1,054,516	$1,004,367	$8,968	$126,556	$732,103	$40,215
DELHI	24	$217,970	$218,956	$9,123	$23,140	$164,523	$8,175
LAMBERTON	577	$5,819,403	$5,790,983	$10,036	$814,251	$3,992,322	$249,215
LUCAN	138	$1,367,690	$1,350,002	$9,783	$150,094	$985,937	$62,017
MILROY	137	$1,369,813	$1,356,535	$9,887	$178,815	$993,683	$66,156
MORGAN	567	$5,571,937	$5,513,811	$9,725	$748,613	$3,936,180	$239,631
NORTH REDWOOD	103	$876,815	$853,011	$8,282	$104,982	$606,160	$29,650
REDWOOD FALLS	2,946	$34,704,774	$34,081,390	$11,569	$5,248,319	$23,141,311	$1,561,603
REVERE	72	$782,647	$756,432	$10,506	$117,605	$527,466	$31,339
SANBORN	323	$2,906,529	$2,891,870	$8,953	$358,478	$2,010,917	$114,782
SEAFORTH	47	$356,707	$354,845	$7,550	$35,420	$257,215	$11,477
VESTA	173	$1,736,297	$1,715,463	$9,916	$222,105	$1,226,971	$78,906
WABASSO	343	$3,681,613	$3,651,389	$10,645	$509,376	$2,539,791	$161,667
WALNUT GROVE	431	$4,536,562	$4,471,049	$10,374	$610,609	$3,745,763	$219,027
WANDA	57	$610,970	$600,485	$10,535	$105,637	$418,099	$30,293
CITY TOTAL	6,281	$68,166,882	$67,096,689	$10,682	$9,658,142	$46,515,171	$3,011,933
COUNTY-RENVILLE							
BIRD ISLAND	766	$8,360,571	$8,264,108	$10,789	$1,074,514	$5,984,158	$405,377
BUFFALO LAKE	446	$4,858,179	$4,760,028	$10,673	$817,696	$3,631,905	$237,112
DANUBE	341	$3,533,243	$3,478,784	$10,202	$475,534	$2,460,092	$150,879
FAIRFAX	745	$6,929,677	$6,856,398	$9,203	$851,243	$4,851,031	$277,000
FRANKLIN	321	$3,208,431	$3,138,818	$9,778	$383,330	$2,272,994	$147,132
HECTOR	803	$9,475,908	$9,375,725	$11,676	$1,283,706	$6,674,707	$476,264
MORTON	284	$2,591,405	$2,546,265	$8,966	$325,216	$1,813,902	$97,340
OLIVIA	1,547	$18,213,233	$17,981,525	$11,623	$2,644,649	$12,250,158	$840,934
RENVILLE	858	$9,470,073	$9,352,435	$10,900	$1,331,937	$6,503,578	$430,322
SACRED HEART	363	$3,519,883	$3,482,397	$9,593	$449,838	$2,909,301	$143,707
CITY TOTAL	6,474	$70,160,603	$69,236,463	$10,695	$9,437,621	$48,747,824	$3,205,716
COUNTY-RICE							
DUNDAS	251	$2,913,346	$2,888,633	$11,508	$415,563	$2,003,242	$133,319
FARIBAULT	9,315	$104,699,917	$103,187,367	$11,078	$15,243,632	$70,276,559	$4,493,651
LONSDALE	567	$6,517,961	$6,564,245	$11,577	$922,054	$4,385,723	$269,165
MORRISTOWN	364	$3,393,377	$3,343,860	$9,186	$424,658	$2,356,853	$125,417
NERSTRAND	145	$1,622,713	$1,622,810	$11,192	$215,031	$1,129,104	$68,762
NORTHFIELD	5,474	$70,977,995	$69,661,773	$12,726	$10,971,361	$45,774,478	$3,222,999
CITY TOTAL	16,116	$190,125,209	$187,268,668	$11,620	$28,192,199	$125,926,159	$8,313,313
COUNTY-ROCK							
BEAVER CREEK	121	$1,199,216	$1,190,875	$9,842	$165,566	$833,653	$51,921
HARDWICK	120	$1,066,503	$1,047,985	$8,733	$130,262	$763,074	$43,868
HILLS	295	$3,119,868	$3,051,836	$10,345	$407,166	$2,106,769	$124,503
JASPER	46	$393,855	$393,012	$8,544	$45,174	$288,043	$15,869
KENNETH	33	$309,951	$324,660	$9,838	$31,916	$234,321	$13,920
LUVERNE	2,791	$31,367,565	$30,740,794	$11,014	$4,605,279	$21,293,573	$1,418,405
MAGNOLIA	112	$989,449	$991,549	$8,853	$112,444	$744,159	$40,191
STEEN	88	$861,002	$809,229	$9,196	$105,204	$597,270	$36,696
CITY TOTAL	3,606	$39,307,407	$38,549,940	$10,690	$5,602,111	$26,860,862	$1,746,603
COUNTY-ROSEAU							
BADGER	170	$1,675,341	$1,659,323	$9,761	$197,983	$1,129,587	$60,086
GREENBUSH	380	$3,545,968	$3,440,755	$9,055	$465,459	$2,390,920	$137,863
ROOSEVELT	65	$567,612	$562,810	$8,659	$69,587	$433,303	$23,165
ROSEAU	1,399	$14,896,013	$14,601,345	$10,437	$2,219,266	$10,110,283	$606,777
STRATHCONA	15	$100,087	$94,656	$6,310	$8,489	$70,300	$1,803
WARROAD	738	$8,702,566	$8,633,550	$11,699	$1,448,915	$5,942,149	$405,975
CITY TOTAL	2,767	$29,487,567	$28,992,439	$10,478	$4,409,699	$20,072,942	$1,299,690
COUNTY-ST. LOUIS							
AURORA	1,521	$20,957,625	$20,808,458	$13,681	$3,518,140	$14,610,037	$1,124,162
BABBITT	1,338	$19,920,174	$19,690,816	$14,717	$3,390,027	$13,717,156	$1,091,391
BIWABIK	685	$9,029,206	$8,830,284	$12,891	$1,500,728	$6,174,885	$460,456
BROOKSTON	70	$758,366	$721,187	$10,303	$109,659	$493,976	$30,191
BUHL	606	$8,048,318	$7,927,991	$13,082	$1,310,931	$5,620,748	$421,799
CHISHOLM	3,190	$41,944,241	$40,909,676	$12,824	$6,972,972	$28,390,908	$2,104,738
COOK	447	$5,257,528	$5,235,088	$11,712	$791,266	$3,691,919	$257,777
DULUTH	51,066	$637,406,510	$616,993,261	$12,082	$104,053,992	$436,080,297	$29,193,796
ELY	2,752	$31,376,661	$30,189,101	$10,970	$4,722,054	$21,281,940	$1,460,158
EVELETH	2,883	$38,860,683	$38,159,575	$13,236	$6,538,261	$26,464,301	$2,026,039
FLOODWOOD	399	$3,628,656	$3,653,703	$9,180	$499,080	$2,514,068	$139,999
FRANKLIN	10	$116,892	$95,694	$9,569	$9,799	$74,076	$4,356
GILBERT	1,511	$20,208,640	$19,907,154	$13,175	$3,403,602	$13,962,689	$1,061,665
HIBBING	10,231	$140,010,187	$137,091,862	$13,400	$25,005,742	$93,451,034	$7,182,867
HOYT LAKES	1,635	$24,714,150	$24,696,086	$15,105	$4,352,709	$17,185,059	$1,394,978
IRON JUNCTION	247	$3,924,384	$4,005,453	$16,216	$723,357	$2,731,374	$221,394
KINNEY	129	$1,735,510	$1,752,116	$13,582	$283,325	$1,244,606	$93,080
LEONIDAS	8	$126,169	$125,568	$15,696	$19,461	$86,227	$6,463
MCKINLEY	101	$1,256,427	$1,244,177	$12,318	$201,096	$887,781	$64,065
MEADOWLANDS	109	$1,275,891	$1,261,014	$11,569	$214,187	$879,981	$62,192
MOUNTAIN IRON	1,481	$21,363,471	$21,378,489	$14,435	$3,591,865	$14,906,171	$1,156,317
ORR	214	$1,972,768	$1,965,682	$9,185	$284,330	$1,403,232	$80,696
PROCTOR	1,560	$19,531,857	$19,231,945	$12,328	$3,232,498	$13,081,465	$895,922
TOWER	455	$5,496,530	$5,356,728	$11,773	$862,066	$3,630,082	$250,501
VIRGINIA	6,293	$86,361,283	$84,619,804	$13,447	$15,995,826	$57,870,355	$4,478,864
WINTON	117	$1,229,568	$1,202,674	$10,279	$192,063	$867,731	$55,637
CITY TOTAL	89,057	$1,146,489,675	$1,117,051,384	$12,543	$191,738,410	$761,299,087	$55,324,892

TABLE 12

1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-SCOTT							
BELLE PLAINE	1,453	$16,229,971	$16,253,784	$11,186	$2,452,522	$10,992,961	$693,065
ELKO	234	$2,869,374	$2,894,863	$12,371	$453,304	$1,781,767	$115,758
JORDAN	1,746	$20,244,219	$20,328,500	$11,643	$3,044,760	$13,494,224	$852,653
NEW MARKET	134	$1,516,578	$1,541,287	$11,502	$226,710	$1,037,646	$65,555
NEW PRAGUE	436	$5,954,814	$5,982,266	$13,721	$902,890	$3,975,227	$285,964
PRIOR LAKE	5,116	$82,255,809	$82,162,163	$16,060	$14,656,593	$49,770,108	$3,903,784
SAVAGE	1,852	$25,566,550	$25,809,504	$13,935	$4,125,052	$16,587,219	$1,187,802
SHAKOPEE	6,268	$81,650,366	$81,716,122	$13,037	$13,541,935	$53,767,639	$3,768,113
CITY TOTAL	17,239	$236,683,661	$236,687,489	$13,730	$39,403,766	$151,406,791	$10,872,693
COUNTY-SHERBURNE							
BECKER	400	$4,522,259	$4,592,965	$11,482	$707,360	$3,099,068	$202,229
BIG LAKE	1,367	$17,206,291	$17,100,913	$12,510	$2,703,458	$11,225,087	$759,977
CLEAR LAKE	316	$3,888,175	$3,844,131	$12,165	$557,658	$2,515,372	$174,873
ELK RIVER	3,773	$50,146,406	$50,252,016	$13,319	$8,060,784	$32,611,356	$2,294,504
PRINCETON	57	$772,877	$783,523	$13,746	$150,345	$510,682	$38,062
ST CLOUD	1,739	$22,628,053	$22,257,053	$12,799	$3,676,220	$14,516,762	$1,018,810
ZIMMERMAN	832	$10,475,067	$10,552,648	$12,683	$1,600,958	$6,883,630	$464,801
CITY TOTAL	8,486	$109,639,128	$109,383,229	$12,893	$17,496,783	$71,361,957	$4,952,257
COUNTY-SIBLEY							
ARLINGTON	1,097	$10,912,832	$10,836,288	$9,876	$1,489,066	$7,534,221	$449,592
GAYLORD	1,200	$12,258,963	$12,105,191	$10,088	$1,694,194	$8,431,075	$517,567
GIBBON	516	$5,439,371	$5,374,181	$10,415	$735,855	$3,763,925	$267,125
GREEN ISLE	205	$2,143,313	$2,140,467	$10,441	$284,627	$1,533,165	$103,102
HENDERSON	441	$4,173,789	$4,199,363	$9,497	$554,857	$2,956,777	$165,419
NEW AUBURN	126	$1,164,602	$1,153,262	$9,153	$143,202	$838,612	$47,491
WINTHROP	868	$8,317,055	$8,263,563	$9,520	$1,068,112	$5,895,533	$360,140
CITY TOTAL	4,453	$44,409,605	$44,059,255	$9,894	$5,568,923	$30,952,716	$1,890,416
COUNTY-STEARNS							
ALBANY	879	$9,166,881	$9,194,255	$10,460	$1,248,558	$6,408,615	$382,016
AVON	606	$7,259,949	$7,251,623	$11,966	$1,161,655	$4,596,680	$276,879
BELGRADE	389	$4,241,482	$4,246,819	$10,917	$724,062	$2,813,093	$172,514
BROOTEN	276	$2,397,536	$2,383,519	$8,636	$319,694	$1,672,960	$84,246
COLD SPRING	1,418	$16,656,872	$16,656,237	$11,746	$2,439,820	$11,307,917	$735,895
EDEN VALLEY	156	$1,316,047	$1,302,993	$8,353	$141,153	$911,248	$45,029
ELROSA	109	$1,085,111	$1,110,384	$10,187	$141,455	$779,871	$44,309
FREEPORT	300	$2,854,249	$2,822,546	$9,408	$347,160	$1,935,232	$99,017
GREENWALD	130	$1,284,251	$1,286,317	$9,895	$136,602	$877,278	$45,655
HOLDINGFORD	412	$4,286,526	$4,311,586	$10,465	$612,078	$2,997,633	$180,993
KIMBALL	425	$4,285,397	$4,275,478	$10,060	$590,909	$2,965,407	$178,983
LAKE HENRY	17	$172,194	$173,126	$10,184	$22,715	$120,809	$5,773
MEIRE GROVE	38	$293,560	$295,267	$7,770	$27,856	$212,450	$9,909
MELROSE	1,270	$14,219,088	$14,144,450	$11,137	$2,020,758	$9,594,735	$634,984
NEW MUNICH	123	$1,202,602	$1,205,263	$9,799	$148,632	$860,482	$47,663
PAYNESVILLE	1,256	$12,940,694	$12,902,256	$10,272	$1,714,103	$8,837,720	$543,797
PLEASANT LAKE	12	$152,416	$154,695	$12,891	$24,110	$107,882	$7,288
RICHMOND	648	$6,701,107	$6,722,081	$10,374	$900,572	$4,698,046	$278,492
ROCKVILLE	274	$2,865,643	$2,855,479	$10,421	$382,017	$1,915,625	$110,036
ROSCOE	55	$554,709	$543,008	$9,873	$63,146	$403,191	$22,376
SARTELL	1,144	$15,988,571	$15,551,130	$13,594	$2,508,576	$10,185,240	$729,496
SAUK CENTRE	2,087	$21,574,732	$21,248,662	$10,181	$2,978,621	$14,725,740	$800,906
SPRING HILL	17	$163,775	$165,503	$9,735	$25,682	$116,798	$6,200
ST ANTHONY	38	$509,911	$523,492	$13,776	$84,345	$348,330	$25,372
ST CLOUD	19,904	$226,329,335	$223,319,419	$11,813	$35,746,793	$149,170,751	$10,235,127
ST JOSEPH	1,204	$13,107,572	$12,999,826	$10,797	$1,825,616	$8,827,211	$534,807
ST MARTIN	107	$965,778	$859,706	$8,035	$89,630	$607,810	$29,058
ST ROSA	14	$57,790	$94,730	$6,766	$8,149	$63,983	$1,526
ST STEPHEN	130	$1,481,494	$1,484,419	$11,419	$193,604	$1,040,643	$61,935
WAITE PARK	1,626	$16,408,465	$16,230,710	$9,982	$2,248,386	$11,409,134	$676,239
CITY TOTAL	34,064	$390,043,117	$386,314,979	$11,341	$58,876,557	$260,912,520	$17,107,510
COUNTY-STEELE							
BLOOMING PRAIRIE	1,010	$11,908,209	$11,734,740	$11,619	$1,804,381	$7,935,831	$537,383
ELLENDALE	386	$3,806,429	$3,805,666	$9,859	$579,831	$2,651,284	$160,641
MEDFORD	486	$5,028,106	$5,041,256	$10,373	$706,374	$3,439,440	$199,732
OWATONNA	11,416	$138,365,713	$136,590,038	$11,965	$21,121,876	$92,197,570	$6,226,674
CITY TOTAL	13,298	$158,709,457	$157,171,680	$11,819	$24,212,482	$106,224,125	$7,124,429
COUNTY-STEVENS							
ALBERTA	91	$926,183	$893,247	$9,816	$119,089	$634,015	$35,478
CHOKIO	280	$2,871,649	$2,814,291	$10,051	$355,618	$2,036,987	$130,597
DONNELLY	161	$1,396,031	$1,355,262	$8,418	$150,883	$987,415	$54,893
HANCOCK	447	$4,761,498	$4,851,197	$10,853	$678,606	$3,457,185	$236,341
MORRIS	2,580	$28,486,730	$28,040,389	$10,868	$4,054,492	$19,418,975	$1,259,687
CITY TOTAL	3,559	$38,462,081	$37,954,376	$10,664	$5,398,688	$26,934,577	$1,717,186

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1980 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-SWIFT							
APPLETON	932	$9,259,288	$9,057,514	$9,718	$1,238,412	$6,361,835	$392,290
BENSON	1,959	$20,879,109	$19,649,849	$10,031	$2,708,499	$13,701,988	$828,096
CLONTARF	89	$915,463	$886,313	$9,959	$51,863	$608,056	$46,885
DANVERS	64	$787,428	$750,239	$11,722	$94,038	$567,691	$40,807
DEGRAFF	86	$1,021,702	$1,010,782	$11,753	$146,977	$739,601	$54,127
HOLLOWAY	68	$587,929	$566,967	$8,337	$64,892	$406,962	$18,919
KERKHOVEN	336	$3,220,095	$3,132,779	$9,322	$441,435	$2,150,437	$124,085
MURDOCK	166	$1,597,723	$1,586,595	$9,558	$182,832	$1,100,706	$59,366
CITY TOTAL	3,700	$37,468,737	$36,640,509	$9,903	$4,969,148	$25,697,256	$1,364,489
COUNTY-TODD							
BERTHA	213	$1,916,740	$1,867,012	$8,765	$201,557	$1,337,610	$65,074
BROWERVILLE	415	$4,095,574	$4,119,966	$9,926	$507,366	$2,829,723	$162,942
BURTRUM	95	$916,411	$880,434	$9,268	$137,283	$601,391	$37,213
CLARISSA	325	$3,022,579	$3,017,486	$9,285	$389,232	$1,958,829	$105,879
EAGLE BEND	303	$2,288,087	$2,238,191	$7,387	$243,753	$1,557,401	$70,964
GREY EAGLE	158	$1,300,617	$1,262,564	$7,991	$144,850	$864,707	$39,563
HEWITT	113	$770,035	$752,823	$6,662	$84,673	$558,581	$21,228
LONG PRAIRIE	1,489	$15,556,220	$15,716,137	$10,555	$2,414,728	$10,616,794	$660,170
OSAKIS	88	$722,380	$674,257	$7,662	$87,726	$459,871	$24,162
STAPLES	1,286	$13,524,321	$13,461,999	$10,468	$1,995,502	$9,190,922	$540,851
WEST UNION	46	$390,503	$393,563	$8,556	$35,769	$261,628	$13,478
CITY TOTAL	4,531	$44,901,887	$44,384,430	$9,796	$6,292,479	$30,232,353	$1,741,445
COUNTY-TRAVERSE							
BROWNS VALLEY	430	$3,686,040	$3,493,577	$8,125	$378,139	$2,550,341	$127,605
DUMONT	108	$1,068,812	$1,044,240	$9,669	$120,352	$781,101	$57,978
TINTAH	58	$687,410	$668,082	$11,519	$89,615	$499,546	$35,400
WHEATON	1,113	$12,044,056	$11,868,630	$10,664	$1,679,840	$8,329,985	$541,283
CITY TOTAL	1,709	$17,486,318	$17,074,524	$9,991	$2,267,946	$12,160,973	$757,266
COUNTY-WABASHA							
BELLECHESTER	23	$156,794	$155,866	$6,776	$14,976	$110,140	$3,923
ELGIN	381	$4,029,393	$4,036,412	$10,594	$563,787	$2,770,054	$167,154
HAMMOND	70	$769,496	$789,967	$11,285	$108,989	$554,342	$34,022
KELLOGG	285	$2,639,842	$2,603,112	$9,134	$341,857	$1,877,998	$104,567
LAKE CITY	2,567	$27,070,444	$26,401,809	$10,285	$3,754,800	$18,324,048	$1,116,360
MAZEPPA	346	$3,638,503	$3,632,325	$10,498	$498,526	$2,555,512	$158,757
MILLVILLE	124	$1,154,520	$1,157,931	$9,338	$168,264	$793,640	$44,780
MINNEISKA	40	$409,920	$401,876	$10,047	$57,657	$290,614	$18,223
PLAINVIEW	1,365	$15,452,050	$15,296,130	$11,206	$2,273,389	$10,398,370	$679,000
WABASHA	1,405	$14,503,062	$14,016,870	$9,976	$2,098,123	$9,519,085	$576,892
ZUMBRO FALLS	213	$2,412,785	$2,460,319	$11,551	$350,935	$1,684,118	$113,730
CITY TOTAL	6,819	$72,236,789	$70,952,593	$10,405	$10,271,343	$48,885,918	$3,017,408
COUNTY-WADENA							
ALDRICH	34	$300,513	$301,046	$8,854	$46,156	$214,507	$17,516
MENAHGA	389	$2,991,459	$2,837,553	$7,294	$371,766	$1,980,386	$88,160
NIMROD	29	$182,669	$185,139	$6,384	$18,747	$128,959	$4,596
SEBEKA	377	$3,572,005	$3,396,249	$9,009	$444,365	$2,476,097	$138,669
STAPLES	120	$1,640,985	$1,664,776	$13,873	$275,269	$1,072,848	$76,069
VERNDALE	268	$2,204,909	$2,197,811	$8,201	$280,752	$1,506,418	$80,672
WADENA	2,423	$26,164,105	$25,480,212	$10,516	$3,872,351	$17,296,689	$1,087,095
CITY TOTAL	3,640	$37,056,645	$36,062,784	$9,907	$5,309,407	$24,735,904	$1,487,770
COUNTY-WASECA							
JANESVILLE	1,005	$9,878,732	$9,839,974	$9,791	$1,387,677	$6,783,003	$388,851
NEW RICHLAND	680	$7,157,401	$6,989,692	$10,279	$954,169	$4,896,987	$299,837
WALDORF	130	$1,331,346	$1,328,997	$10,223	$155,612	$915,229	$53,380
WASECA	4,834	$57,330,574	$56,893,897	$11,770	$9,069,981	$38,333,566	$2,586,769
CITY TOTAL	6,649	$75,698,053	$75,052,560	$11,288	$11,567,439	$50,928,785	$3,322,807
COUNTY-WASHINGTON							
AFTON	1,286	$23,465,835	$23,596,975	$18,348	$4,601,578	$14,817,801	$1,304,933
BAYPORT	1,113	$19,556,005	$19,364,638	$17,399	$4,524,969	$11,330,917	$969,617
BIRCHWOOD	344	$7,435,063	$7,284,102	$21,175	$1,390,973	$4,639,497	$492,274
COTTAGE GROVE	9,462	$143,647,633	$142,741,732	$15,086	$23,111,849	$92,764,585	$6,899,291
DELLWOOD	334	$10,680,658	$10,584,001	$31,689	$2,750,111	$5,878,265	$652,138
FOREST LAKE	3,627	$49,107,146	$48,961,319	$13,499	$8,161,329	$31,602,766	$2,286,710
HASTINGS	67	$1,200,182	$1,188,613	$17,740	$209,645	$792,232	$63,892
HUGO	1,731	$24,092,154	$24,320,903	$14,050	$3,847,489	$15,942,286	$1,159,505
LAKE ST CROIX BEACH	207	$2,830,576	$2,856,647	$13,800	$464,526	$1,886,448	$120,969
LAKE ELMO	2,735	$43,667,617	$43,726,174	$15,988	$7,846,013	$28,295,167	$2,289,941
LAKELAND	1,210	$19,626,591	$19,592,378	$16,192	$3,596,457	$12,309,976	$968,896
LANDFALL	169	$2,005,655	$2,028,673	$12,004	$333,008	$1,419,996	$93,517
LAKELAND SHORES	41	$1,156,050	$1,148,927	$28,023	$340,179	$630,568	$35,399
MAHTOMEDI	1,984	$32,412,730	$32,133,974	$16,197	$5,744,061	$20,337,807	$1,652,966
MARINE ON ST CROIX	519	$9,037,422	$9,033,780	$17,406	$1,830,725	$5,689,690	$442,146
NEWPORT	1,779	$24,210,362	$24,097,390	$13,545	$3,953,680	$15,038,531	$1,141,905
OAKDALE	5,012	$70,726,059	$70,560,954	$14,078	$11,450,985	$46,814,307	$3,380,275
OAK PARK HEIGHTS	615	$7,988,238	$7,900,759	$12,846	$1,211,517	$5,272,624	$377,761
PINE SPRINGS	67	$1,314,098	$1,324,477	$19,768	$223,406	$810,929	$71,870
STILLWATER	9,161	$139,567,218	$138,703,809	$15,141	$23,548,979	$90,596,208	$7,343,030
ST MARYS POINT	88	$1,168,795	$1,154,016	$13,114	$168,360	$739,962	$49,161
ST PAUL PARK	3,511	$46,558,088	$46,593,836	$13,271	$7,598,513	$31,186,408	$2,218,766
WHITE BEAR LAKE	236	$7,159,754	$7,273,992	$30,822	$1,947,804	$4,076,001	$491,063
WILLERNIE	309	$3,705,669	$3,699,381	$11,972	$569,395	$2,907,297	$162,824
WOODBURY	5,083	$88,981,210	$87,896,630	$17,292	$15,486,122	$56,110,826	$4,011,817
CITY TOTAL	50,690	$781,696,359	$777,745,584	$15,343	$135,530,553	$501,955,648	$39,189,660

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COUNTY-WATONWAN							
BUTTERFIELD	368	$3,927,870	$3,893,101	$10,579	$608,861	$2,744,263	$175,092
DARFUR	83	$981,363	$934,828	$11,263	$204,357	$653,015	$43,884
LASALLE	57	$619,523	$634,331	$11,129	$86,696	$464,291	$31,158
LEWISVILLE	159	$1,476,417	$1,451,265	$9,127	$199,885	$1,002,962	$58,738
MADELIA	1,288	$12,440,209	$12,327,089	$9,571	$1,641,010	$8,560,902	$477,723
ODIN	90	$998,613	$982,848	$10,921	$145,701	$700,848	$47,670
ORMSBY	74	$750,574	$743,803	$10,051	$85,064	$529,897	$32,713
ST JAMES	2,475	$27,154,886	$26,947,134	$10,888	$3,823,573	$18,793,486	$1,200,221
CITY TOTAL	4,594	$48,249,435	$47,914,379	$10,430	$6,795,147	$33,449,664	$2,067,188
COUNTY-WILKIN							
BRECKENRIDGE	2,038	$23,468,815	$22,912,307	$11,243	$3,365,936	$15,804,121	$1,045,807
CAMPBELL	148	$1,761,933	$1,690,948	$11,425	$217,873	$1,206,471	$83,820
DORAN	66	$528,519	$502,455	$7,613	$45,160	$378,522	$20,283
FOXHOME	92	$961,395	$925,335	$10,058	$110,756	$675,359	$43,849
KENT	59	$659,501	$629,681	$10,673	$68,733	$465,995	$31,182
NASHUA	38	$401,914	$372,419	$9,801	$35,195	$270,438	$16,376
ROTHSAY	166	$1,785,372	$1,747,006	$10,524	$254,467	$1,265,324	$82,170
TENNEY	11	$137,551	$129,057	$11,732	$19,376	$97,274	$7,370
WOLVERTON	129	$1,460,964	$1,438,297	$11,150	$210,355	$1,016,767	$67,048
CITY TOTAL	2,747	$31,165,944	$30,347,505	$11,048	$4,327,851	$21,180,275	$1,395,905
COUNTY-WINONA							
ALTURA	228	$2,465,982	$2,430,762	$10,661	$302,350	$1,673,787	$103,635
DAKOTA	213	$2,113,907	$2,118,962	$9,948	$322,586	$1,478,022	$87,959
ELBA	61	$549,205	$553,087	$9,067	$71,744	$393,821	$20,558
GOODVIEW	579	$6,832,685	$6,703,020	$11,577	$1,046,795	$4,391,521	$297,598
LEWISTON	687	$7,471,498	$7,341,977	$10,687	$1,058,855	$4,965,232	$302,671
MINNESOTA CITY	386	$3,962,591	$3,936,864	$10,199	$568,401	$2,705,300	$153,617
MINNEISKA	52	$591,069	$556,424	$10,700	$78,361	$373,305	$22,387
ROLLINGSTONE	313	$3,071,373	$3,056,379	$9,765	$286,090	$2,149,666	$114,979
ST CHARLES	1,243	$13,884,865	$13,825,703	$11,123	$1,874,030	$9,508,871	$679,667
STOCKTON	209	$2,044,509	$2,063,489	$9,873	$259,875	$1,458,952	$77,454
UTICA	104	$1,021,221	$1,019,857	$9,806	$147,905	$708,239	$40,239
WINONA	13,538	$173,485,018	$172,763,687	$12,761	$33,917,574	$110,732,814	$8,161,810
CITY TOTAL	17,613	$217,473,314	$216,370,064	$12,285	$40,113,466	$141,139,594	$10,062,575
COUNTY-WRIGHT							
ALBERTVILLE	317	$4,086,512	$4,078,491	$12,866	$648,065	$2,700,053	$178,802
ANNANDALE	1,081	$11,814,430	$11,706,721	$10,830	$1,642,575	$7,946,971	$509,526
BUFFALO	3,112	$40,714,892	$40,352,937	$12,967	$6,439,902	$26,276,362	$1,828,312
CLEARWATER	312	$3,480,849	$3,486,785	$11,176	$504,843	$2,337,342	$148,626
COKATO	1,166	$12,453,207	$12,394,114	$10,630	$1,744,570	$8,489,774	$532,441
DAYTON	23	$520,732	$531,406	$23,105	$371,756	$219,517	$16,920
DELANO	1,581	$19,812,363	$19,873,370	$12,570	$3,079,721	$13,185,805	$885,215
HANOVER	196	$2,268,357	$2,282,316	$11,644	$324,005	$1,536,426	$102,486
HOWARD LAKE	806	$9,164,627	$9,128,308	$11,325	$1,419,461	$6,127,268	$404,896
MAPLE LAKE	847	$9,487,041	$9,348,543	$11,037	$1,413,733	$6,316,012	$396,710
MONTICELLO	1,883	$23,420,830	$23,480,126	$12,470	$3,655,604	$15,391,692	$1,039,570
MONTROSE	475	$5,211,527	$5,308,085	$11,175	$758,424	$3,676,683	$226,310
ROCKFORD	1,007	$12,568,815	$12,658,408	$12,570	$1,853,759	$8,590,425	$568,423
SOUTH HAVEN	228	$2,663,424	$2,642,760	$11,591	$456,056	$1,735,777	$120,934
ST MICHAEL	1,021	$12,866,894	$12,873,741	$12,609	$1,517,276	$8,914,912	$584,769
WAVERLY	365	$3,828,321	$3,809,598	$10,437	$576,423	$2,601,531	$161,423
CITY TOTAL	14,420	$174,362,821	$173,955,709	$12,064	$26,886,171	$115,646,551	$7,705,360
COUNTY-YELLOW MEDICINE							
CANBY	1,104	$11,038,457	$10,801,109	$9,784	$1,425,244	$7,572,812	$451,898
CLARKFIELD	588	$6,208,857	$6,115,231	$10,400	$753,528	$4,368,515	$267,445
ECHO	192	$1,768,816	$1,710,335	$8,908	$180,214	$1,285,536	$73,358
GRANITE FALLS	1,560	$17,805,985	$17,592,494	$11,277	$2,680,141	$12,097,409	$806,627
HANLEY FALLS	130	$1,184,464	$1,163,594	$8,951	$158,783	$846,558	$48,845
HAZEL RUN	43	$376,599	$377,615	$8,782	$36,449	$280,886	$14,678
PORTER	96	$866,410	$854,217	$8,898	$96,771	$594,842	$31,578
ST LEO	73	$670,188	$678,338	$9,292	$90,253	$480,147	$26,816
WOOD LAKE	240	$2,295,374	$2,240,589	$9,336	$253,915	$1,654,589	$101,667
CITY TOTAL	4,026	$42,195,150	$41,533,508	$10,316	$5,655,298	$29,179,294	$1,822,912
TOTAL	1,798,673	$24,559,839,837	$24,220,790,208	$13,466	$4,160,576,410	$15,934,762,583	$1,179,586,400

Minnesota Department of Revenue
Income Tax Division
St. Paul, Minn. 55145

1980 Minnesota
income tax
forms and instructions

New This Year

Higher credits. You'll be able to take more off the top of your tax bill, because the amount of each credit for you, your spouse, and your dependents has increased from $55 to $60.

Wider tax brackets. Because of indexing, more of your income will fit into lower brackets. This means your overall tax bill will be less than it would have been on the same income last year.

Streamlined procedures. The low income credit has a new look—now it's the low income alternative tax. If you're eligible, you'll be able to choose the method that gives you the lowest tax—using either the low income alternative tax tables or the regular tax tables.

And, if you're eligible for the gas tax refund, you'll be listing it as a credit on your income tax return this year instead of having to file a separate application.

Nongame Wildlife Fund. If you're due a refund, you'll be able to contribute to preserve and protect Minnesota's endangered nongame wildlife species simply by filling in an amount on your form.

Information and Assistance

This booklet includes all the information most people need to complete their forms, so if you have a question, start here. There are line-by-line instructions, and an index to help you find answers to specific questions.

Tax Bulletins. If you need more detailed information, or if you've moved or otherwise changed your situation, the Department of Revenue has a series of bulletins to help you. For a complete list of topics and ordering information, read the back cover.

When you call or stop in, to save yourself time, be sure to have all documents and any other needed information at hand. And, to help cut long waits and busy signals, the Revenue Department has prepared a series of recorded messages that you can call 24 hours a day to get answers to frequently asked questions. Read the back cover for details.

Need additional help? The back cover of this booklet lists complete information on how to order forms and get answers to your questions.

This instruction booklet will take you step-by-step through the process of filling out your 1980 form. Use the index below to find the information you need.

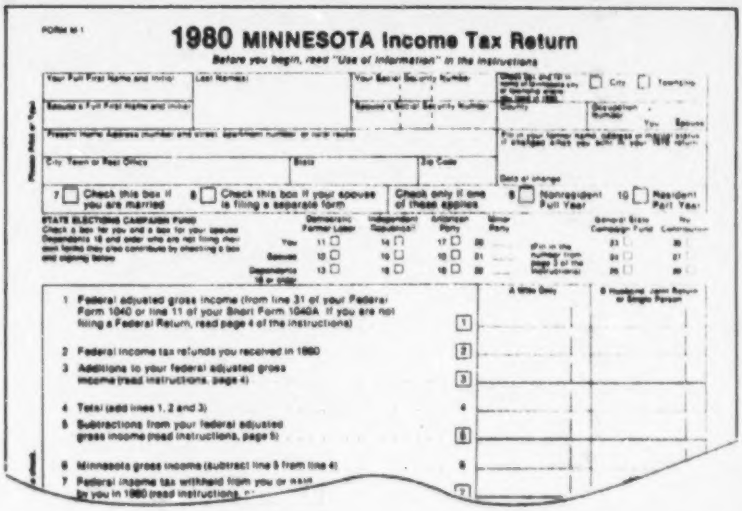
For example, if you have questions about . . .

Line 2, Federal income tax refunds — read page 4

Line 5, Subtractions from federal adjusted gross income — read page 5

Line 7, Federal income tax paid — read page 6

Line 9, Total deductions — read page 7



FORM M-1

1980 MINNESOTA Income Tax Return

Before you begin, read "Use of Information" in the instructions

Your Full First Name and Initial | Last Name(s) | Your Social Security Number
Spouse's Full First Name and Initial | Spouse's Social Security Number | County | Occupation Number — You, Spouse
Present Home Address (number and street, apartment number or rural route)
City, Town or Post Office | State | Zip Code | Date of change

7 ☐ Check this box if you are married
8 ☐ Check this box if your spouse is filing a separate form
Check only if one of these applies: 9 ☐ Nonresident Full Year 10 ☐ Resident Part Year

STATE ELECTIONS CAMPAIGN FUND

1 Federal adjusted gross income (from line 31 of your Federal Form 1040 or line 11 of your Short Form 1040A. If you are not filing a Federal Return, read page 4 of the instructions)
2 Federal income tax refunds you received in 1980
3 Additions to your federal adjusted gross income (read instructions, page 4)
4 Total (add lines 1, 2 and 3)
5 Subtractions from your federal adjusted gross income (read instructions, page 5)
6 Minnesota gross income (subtract line 5 from line 4)
7 Federal income tax withheld from you or paid by you in 1980 (read instructions,

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USE OF INFORMATION

All information on your return, by state law, is private. It cannot be given to others without your consent except to the Internal Revenue Service and to other states which guarantee the same privacy. However, certain information about persons who owe a debt to another state agency may be given to that other agency. The names and addresses of parents who appear to have deserted their children may be given to the Commissioner of Public Welfare. Information about persons who claim to be blind may be given to the Commissioner of Public Safety.

Your name, address and social security number are required by law for identification. Your income, deductions, credits and marital status are required by law to determine your correct tax or refund. If you fail to provide the information necessary to determine your tax, your form may not be accepted, the processing of your forms and issuance of any refund may be delayed, deductions and credits may be disallowed, and you may be subject to civil and criminal penalties for failure to file a return.

The only information requested on your return not required by law is your occupation, telephone number, former name, former address, former marital status, the county and city or township you live in, and the address, telephone and identification numbers of your tax preparer, if any. Your occupation will be used to determine if certain deductions are allowable and to analyze income levels by occupation. Your telephone number will be used to contact you, if necessary. The county and city or township you live in will be used for research, evaluation of the tax structure and to determine distribution of the state elections campaign fund. The information about your preparer will be used to identify and contact him or her, if necessary. The information on your return may be compared with other information you may have furnished the Department of Revenue.

Use of Refund—If you owe a debt to another state agency, any refund that the State of Minnesota may owe you on this return, may be used to pay that debt. If your refund is larger than the amount you owe, you will receive a check for the difference.

Before You Begin . . .

. . . read these two pages. They contain general information about filing a Minnesota income tax return. There's also special information for nonresidents, part-year residents, and for people filing returns on behalf of deceased persons.

DO YOU HAVE TO FILE A RETURN?

Yes, if you're single and your gross income is over
$2,500;
$3,700 if you're 65 or over, or blind;
$4,700 if you're 65 or over and blind.

Yes, if you're married and your combined gross income is over
$3,700;
$4,700 if one of you is 65 or over, or blind;
$5,500 if you're both 65 or over, or both blind;
$5,500 if one of you is 65 or over, and the other is blind;
$6,300 if you're both 65 or over, and one is blind; or you're both blind and one is 65 or over;
$7,000 if you're both 65 or over and blind.

Yes, if you want a refund of taxes your employer withheld, even if your income was less than the amount listed for your category.

Your Gross Income

Add together all income you received in 1980 in the form of money, property, and services except:

social security or railroad retirement benefits;

unemployment compensation;

disability benefits;

the amount of pension or military pay you're allowed to subtract according to the instructions on page 5;

other kinds of income listed in the instructions on pages 5 and 6; and

any other type of income which the law says cannot be taxed.

Do not subtract any expenses when you are determining your gross income.

Nonresidents

You must file a return if you received enough income from the following sources in Minnesota to meet the requirements listed above:

1) Wages, salaries, tips, fees, commissions, bonuses or similar earnings. (The rules for North Dakota and Wisconsin residents are described below.)
2) Rents and royalties received from land, buildings, machinery or other tangible property.
3) Gains from the sale or other disposition of land, buildings, machinery or other tangible property.
4) Gross income from a business or profession that is conducted partly or entirely in Minnesota.

You may have to file a return even if your gross income was less than the amount listed for your category. Go through the first 12 lines on the front of the form, then do lines 21 through 26 on the back. If the amount on line 12 is more than the amount on line 26, you must file a return. (For more information, call or write for Tax Bulletin 70, Nonresidents and Part-year Residents.)

If you're a North Dakota or Wisconsin resident: If you received income of the type described in (1) above, you don't have to file a Minnesota return. Instead, you must file Form M-115.

However, if your employer withheld Minnesota income tax from your wages, you must file a return to get that tax refunded to you.

If you want your employer to stop withholding Minnesota taxes from the income you earn in Minnesota, get Form MW-6 from the Department of Revenue and file it with your employer.

If you received enough income of the types described in (2), (3), or (4) above to meet the filing requirements, you must file a Minnesota return.

Part-year residents

You must file a return if you received enough Minnesota income to meet the requirements listed under "Do you have to file a return?"

When you get to lines 3 and 5: Follow the instructions for nonresidents when you list income received while you were **not** a Minnesota resident; follow the instructions for Minnesota residents when you list income received while you **were** a resident. (For more information, call or write for Tax Bulletin 70, Nonresidents and Part-year Residents.)

Declaration Of Estimated Tax. You must file a declaration of estimated tax, Form M-14, in 1981 if you:

1) meet the filing requirements listed above, and you
2) expect to receive more than $500 of income that will not have income tax withheld from it, and you
3) expect to pay $50 or more in taxes on this income.

If you are a farmer, you may file a declaration by January 15, 1982, and pay your estimated tax in full at that time, or you may file an income tax return by March 1, 1982, and pay the full amount of your income tax at that time. You are considered to be a farmer if at least two-thirds of your gross income is earned from farming.

WHEN TO FILE

Your return is due April 15, 1981, for calendar year 1980. If your tax year isn't the same as the calendar year, your return is due by the 15th day of the fourth month after the end of your tax year.

However, if you are a farmer, file your return by March 2, 1981 if you did not file a declaration of estimated tax by

January 15, 1981, to avoid any penalty for underpayment of estimated tax.

If you need more time: If you get an extension for filing your federal return, you don't need to apply for a separate Minnesota extension. Just attach a copy of the federal extension to your return and file it by the federal deadline.

If you don't get a federal extension, you can apply for a Minnesota extension by filing Form M-522E. You must apply for the extension no later than the date your return is normally due.

If you owe a tax, pay your tax by the regular due date, if possible. Otherwise, you'll have to pay eight percent annual interest on the tax, from the due date until you pay, even if you have an extension to file.

If you were out of the country: If you lived outside the United States for more than 90 consecutive days, you get an automatic six-month extension after you return. Just attach a letter to your return, giving the dates you were out of the country. You're still responsible for paying on time. If you don't, you'll have to pay eight percent interest on the tax you owe.

If you're in the armed forces: You get an automatic extension if you're on active duty and your military service makes it difficult or impossible for you to file your return on time. You won't have to file your return—or pay your tax—until six months after you leave the service. When you file, attach a letter to your return giving the dates of your military service.

If You Need A Certified Copy Of Your Return

Make an extra copy of your return and write "Please certify this copy," in the upper right corner. Attach a letter requesting that the copy be certified and sent back to you. Mail it to the Department of Revenue with your original return. Be sure to write "Certified Copy Request" on the outside of the envelope.

IF A PERSON DIES BEFORE FILING

The personal representative of the deceased person's estate must file the return. The next of kin must file if there is no personal representative.

The due date for filing the return is the same as if the deceased person had lived the entire year. If a refund is due, fill out Form M-506 and attach it to the return.

A joint or combined return can only be filed if the deceased person and the surviving spouse have the same tax year. List the income received by the deceased person up to the time of death and the entire year's income of the surviving spouse.

A joint or a combined return cannot be filed if the surviving spouse remarried before the end of the tax year.

If you are the surviving spouse and you are filing a joint or combined return, sign the return on behalf of the deceased person. Example: John Jones by Mary Jones, surviving spouse.

In the space at the top of the form where the deceased person's name would have been filled in, write the deceased person's name and the word "deceased."

How To Fill Out Your Form. . .

The top section of your Minnesota income tax form is for filling in personal information such as your name, your address and your occupation. The rest of the form—lines 1 through 20—are for filling in the information you need to determine either the refund you will get or the tax you must pay. The next part of the instructions explains how to fill in the top section of your form.

Your Name, Address, Social Security Number

If you received this instruction booklet through the mail, you'll find a preaddressed label on the cover. Peel it off and place it over the name and address area of your form. If any information on the label is wrong, draw a line through it and print the correct information above it.

If you received a second label, save it to use when you file the property tax refund return, Form M-1PR in the property tax refund instruction booklet.

If you didn't receive a booklet with a preaddressed label on the cover, type or print your name, social security number and address in the proper spaces on your form.

If you're married, be sure your spouse's name and social security number are on your form — even if you're filing separate returns.

Fill in the name of the Minnesota city or township where you live, and check the proper box. Also fill in the name of your county.

Your Occupation Number

Turn to page 20 of this booklet. Find the job title that is the closest to your main occupation and write the number for that job in the box on your form.

If you are filing a combined return or a joint return, write the number for your spouse's job also.

Have You Changed Your Name Or Address?

If you've changed your name, address or marital status since you sent in your 1979 return, fill in the box beneath Occupation Number. Be sure to list the date of change. (For more information, call or write for Tax Bulletin 60, Changes in Your Marital Status.)

Your Filing Method

You must decide what filing method you are going to use.

Your filing method depends on whether you are married or single at the end of your tax year.

You are single if you are: unmarried, divorced, widowed or legally separated at the end of your tax year. You are also considered to be single if you are married and do not live with your spouse, unless your spouse is only temporarily away from home.

Single Persons

If you are single, you must file a separate return. Write or type your figures in column B on your form.

Married Couples

If you are married, check box number 7 at the top of your form.

There are three methods married couples can use to file their returns. You and your spouse may choose to file separate returns, a combined return, or a joint return.

While you pay less tax in most cases by filing a joint federal return, **you pay less Minnesota tax in most cases by filing combined or separate returns.**

Separate Returns. Filing separate returns means that each of you must complete and file a separate form. List only your income on your form. Determine your deductions, your tax and your credits based on your income and expenses only.

If you are filing separate returns, the wife must write her figures in column A of her form and the husband must write his figures in column B of his form. Each of you must check box number 8 at the top of your form.

Combined Return. Filing a combined return means that you both use the same form. The wife lists her income in column A and the husband lists his income in column B. You each determine the tax on your own income. If you itemize deductions on your combined return, you can add the husband's deductions and the wife's deductions together and divide them between you into any proportions you wish.

Joint Return. Filing a joint return means that you both use the same form. Add the husband's income and the wife's income together and list only the total of both incomes in column B. Determine your tax based on the total of both incomes.

In most cases, if both you and your spouse have income, the total amount of tax you and your spouse must pay will be less if you file separate returns or a combined return instead of a joint return.

If you decide to itemize your deductions, in most cases you will pay less tax if you file a combined return instead of separate returns. If you file a combined return and you itemize your deductions, you and your spouse may divide up your deductions any way you wish. Read the section titled Deductions starting on page 7 of this booklet. It explains how to divide the deductions between you so that you pay the least amount of tax.

If you file a combined return or a joint return and you must pay a tax, both of you are responsible for paying the tax. If one spouse fails to pay the tax, the other spouse must pay the tax in full.

If you file separate returns, only the spouse who owes tax is responsible for paying it.

Nonresidents—Part-year Residents

Check box 9, Nonresident Full Year, if:

— you're single (or married, filing separate returns) and you were a nonresident of Minnesota for all of 1980.

— you're married, filing a joint or combined return, and you and/or your spouse were nonresidents of Minnesota for all of 1980.

Check box 10, Resident Part Year, if:

— you're single (or married, filing separate returns) and you were a Minnesota resident for only part of 1980.

— you're married, filing a joint or combined return, and you and/or your spouse were Minnesota residents for only part of 1980.

State Elections Campaign Fund

You can assign money from taxes that have already been collected to this fund by checking one of the boxes on your form. Assigning money will not change your tax or refund.

You can assign money on your income tax form or on your property tax refund form, but not on both.

If you are a married couple, each of you may check one box.

If you have dependents age 18 or older who are not filing their own income tax or property tax refund returns this year, each of them may check one box. If two or more dependents wish to check the same box, put the number of dependents in the box instead of a check. Each dependent who checks a box on your form must sign in the space provided.

The amount of money you assign by checking a box is $2 if the constitutional amendment requiring campaign spending limits was adopted at the 1980 general election. If the amendment was not adopted, the amount is $1.

The money in this fund goes to candidates who are running for the elective offices of the state government and for the state legislature.

Each person can assign money to one party only.

To assign money to one of the following, check the appropriate box in the section of your form titled State Elections Campaign Fund.

Democratic-Farmer-Labor Party
Independent Republican Party
American Party
General State Campaign Fund

To assign money to one of the following parties, write the number for that party in the appropriate space on your form:

Name	Number	Name	Number
Communist Party	51	Public Interest Independent	56
Free Trade	52	Savings Account	57
Honest Government 87	53	Socialist Workers Party	58
Independent	54	Workers Party	59
Libertarian Party	55		

If you do not want to assign money to any party, check the box marked "No Contribution."

FIGURING YOUR REFUND OR TAX

Lines 1 through 20 on your form are for figuring the amount of refund you will receive or the amount of tax you must pay. The following pages of the instructions tell you how to fill in these lines. There is a separate instruction for each line.

Rounding Off To Whole Dollars

To make your figuring easier, you can round off the amounts on your income tax form and schedules to the nearest dollar. You can drop any amount less that 50 cents, and increase any amount that is 50 cents or more to the next higher dollar. For example, if you have $4.34, you can reduce it to $4.00. If you have $92.89, you can increase it to $93.00.

LINE 1 HOW TO DETERMINE YOUR INCOME

The first step is to determine your Minnesota income. Start with your federal adjusted gross income — the figure you listed on line 31 of your 1980 federal Form 1040, or on line 11 of your 1980 federal short Form 1040A. Fill in this amount on line 1 of your Minnesota form.

(If you did not file a federal income tax return, you will need to get a set of instructions for the federal return. Use them to figure out what your federal adjusted gross income would have been.)

If you and your spouse file a joint federal return but you are filing a combined or separate Minnesota return —

- The wife must list her income, plus half of the amount of joint income, in column A.
- The husband must list his income, plus half of the amount of joint income, in column B.

("Joint income" means such items as interest from a joint bank account or stocks and bonds you hold jointly.)

Compare the total amount of your federal adjusted gross income to the amount shown on the Wage and Tax Statement(s) (W-2 form(s)) you received from your employer. If the amounts are not the same, you must attach to your Minnesota return either:

- A list showing your other sources of income, or
- A copy of your federal return.

LINE 2 FEDERAL INCOME TAX REFUNDS YOU RECEIVED IN 1980

List the following kinds of federal income tax refunds on line 2:

- Your 1979 federal income tax refund
- Refunds from other years that you received in 1980
- Overpayments of 1979 federal tax that were credited to your estimated taxes for 1980.

You do not have to list your federal refund if the refund you received in 1980 was for a year when:

- You did not have to file a Minnesota return
- You took the low income credit
- Your Minnesota tax would have been the same whether or not you listed an amount on line 7 of your return.

If you were able to list only a percentage of your federal tax on line 7 of your 1979 return, you should list the same percentage of the 1979 federal refund you received in 1980.

If you are married and you filed a joint federal return but combined or separate Minnesota returns for 1979, follow these steps:

1) Add together the amounts you and your spouse listed as your federal tax deductions on line 7 of your 1979 combined or separate Minnesota returns.
2) Divide your own federal tax deduction from line 7 of your 1979 Minnesota return by the total from step 1. The result is a percentage.
3) Multiply the result from step 2 by the amount of the federal income tax refund you and your spouse received in 1980. Fill in the result on line 2 of your own column or return.
4) Fill in the balance on line 2 of your spouse's column or return.

LINE 3 ADDITIONS TO YOUR FEDERAL ADJUSTED GROSS INCOME

You may subtract certain kinds of income, expenses and losses from your income when you figure your federal adjusted gross income. However, you must add some of these items back when you figure your Minnesota income.

If you subtracted any of the following items when you determined your federal adjusted gross income, list them now on line 3.

In the space on line 3 write a description of each item. Fill in the total on line 3. If there is not enough space, attach a separate list of the items and amounts to your return.

Long-term Capital Gains. Federal law allows you to deduct 60% of your long-term capital gains, but Minnesota allows a 50% deduction. Therefore, if your federal adjusted gross income includes a deduction for long-term capital gains, you must list the difference — 10% of the total capital gain.

Property or Business Loss — Minnesota Residents. If you subtracted losses from a business or property located outside of Minnesota when you determined your federal adjusted gross income, you may have to add back all or part of these losses.

If items of tax preference were included in the loss, add back either the amount of those items or the actual loss, whichever is smaller. Tax preference items are those used to determine the minimum or the alternative minimum tax on your federal return.

Nonresidents. If you subtracted a loss from a business, a farm or property outside Minnesota, include this amount.

If you had a loss from a business operated both inside and outside Minnesota, you must complete Form M-5 to find out the amount of the loss to include on line 3. Attach Form M-5 to your return.

Farm Loss. If you had a loss from a farm, you must complete Schedule M-1F to find out if any part of the loss must be included on line 3. Attach Schedule M-1F to your return.

Moving Expenses. If you moved away from Minnesota and deducted moving expenses from your total income on your federal return, you must include this amount.

Employee Business Expenses. If you subtracted employee business expenses on your federal return and you had the expenses while you were not a Minnesota resident, include this amount.

If you subtracted employee business expenses on your federal return that you had in connection with income exempt from Minnesota tax, include this amount.

Investment Credit Recapture. If you took a subtraction for the federal investment credit on your Minnesota return for an earlier year, and if you were later required to recompute the credit because you sold or disposed of the property earlier than the time specified, include the difference between the amount you first subtracted and the recomputed amount. For more information, see IRS Publication 572.

Subchapter S Corporation. If you are a shareholder in a small business corporation which is taxed as a small business corporation for federal tax purposes (Subchapter S Corporation) but which has not made that election under Minnesota law, include any losses you subtracted as a shareholder on your federal return. You must also include any distribution in cash or property which you received from such a corporation.

Municipal Bond Interest — Minnesota Residents Only. If you received interest from bonds of another state or any governmental unit of another state and if the interest is exempt from federal taxes, include this amount.

If you received interest from a mutual fund and the interest is from bonds of another state or any governmental unit of another state, and if the interest is exempt from federal taxes, include this amount.

Transfer of Property Because of Divorce. If you subtracted an amount for a loss due to a divorce settlement on your federal return, you must list this amount.

Reimbursed Medical Expenses. You may have to include part of the reimbursement you received in 1980 for medical expenses you subtracted on your Minnesota return for an earlier year. Include the difference between the amount of reimbursement and the amount you included on your federal return.

Estate or Trust Loss — Nonresidents. If you subtracted on your federal return losses from estates, trusts, worthless securities, nonbusiness bad debts or losses from the sale of stocks or other securities, include these amounts.

This is not a complete list of additions to your federal adjusted gross income. Federal law changes made since 1979 have resulted in other additions; for a complete listing, see Schedule M-1M.

LINE 4 TOTAL ADDITIONS

Add together the amounts you listed on lines 1, 2 and 3 and fill in the total on line 4 of your form.

LINE 5 SUBTRACTIONS FROM YOUR FEDERAL ADJUSTED GROSS INCOME

When you determined your federal adjusted gross income on your federal return, you had to include certain kinds of income. However, you are not required to include them in your Minnesota income.

If you included any of the following items when you determined your federal adjusted gross income, you can now list these items on line 5.

In the space to the left of line 5, write a description of each item. Fill in the total on line 5. If there is not enough space, attach a separate list of the items and amounts to your form.

State Income Tax Refund. If you received a state income tax refund in 1980 and you included it on line 11 of your federal Form 1040, you can list this amount.

Pension or Retirement Pay — Minnesota Residents. If your federal adjusted gross income is under $28,000, you may be able to list all or a part of your pension or retirement pay.

If you're married and filing combined or separate returns, each of you should figure your pension subtraction separately. Follow the instructions below, using only your pension and the amount of federal adjusted gross income in your column on line 1.

If the amount on line 1 is $17,000 or less: list either the full amount of your pension or $11,000, whichever is less, on line 5.

If the amount on line 1 is between $17,000 and $28,000: follow these steps to determine how much to list:

1) Subtract $17,000 from the amount on line 1.
2) Subtract the result from step 1 from $11,000.
3) Compare the result from step 2 with the actual amount of your pension. List the smaller amount on line 5.

Military Pay. If you're a Minnesota resident, you can list the amount of your military pay or $3,000, whichever is less, if you're stationed in Minnesota. If you're stationed outside Minnesota, you can list the amount of your military pay or $5,000, whichever is less. (For more information, call or write for Tax Bulletin 75, Tax Guide for Military Personnel.)

Nonresidents — you may list the full amount of the military pay you received while stationed in Minnesota.

Interest on United States Bonds. If you received interest from United States bonds, securities, notes or other obligations issued by the United States government, and if this interest is exempt from state taxes, list this amount.

Federal Investment Credit. You may list the amount of federal investment credit you figured on business property purchased or acquired in 1980. However, energy and rehabilitation expenses are not allowed as subtractions to the extent that they were based on federal law changes made in 1980. If you had these expenses, use Schedule M-1M to determine how much of your federal investment credit you are allowed to list. You cannot include an investment credit you carried over from a previous year.

Unemployment Compensation. If you listed an amount on line 10b of your federal Form 1040A or line 20b of Form 1040, you can list that amount.

Losses in Minnesota. If you are a nonresident of Minnesota and you suffered a loss on property in Minnesota and you did not include this loss in your 1980 federal adjusted gross income because you used that loss to offset gains you had in another state, you may now list that loss.

If you are a Minnesota resident and you are carrying such a loss forward from an earlier year, call or write the Department of Revenue to find out how to list that loss.

Subchapter S Corporation. If you are a shareholder in a small business corporation which has elected to be taxed as a small business corporation for federal tax purposes (Subchapter S Corporation) but which has not made that election under Minnesota law, and if you included in your federal adjusted gross income your share of undistributed earnings and gains, you can list this amount.

Earnings Outside Minnesota Received by Nonresidents and Part-year Residents. If you were a nonresident of Minnesota for any part of the year, you may list amounts received for work you did outside Minnesota while a nonresident. **You cannot list income you earned for work done outside Minnesota while you were a Minnesota resident.**

You can also list amounts received while you were a nonresident from the following sources:

Pension or retirement income (including lump-sum distributions).

Interest and dividends.

Allowances and reimbursements for expenses that you had in connection with your employment — you can list only the amount over your actual expenses.

Gains or income from stocks, bonds or other securities.

Income or gains from stocks or other securities that you received as a beneficiary of an estate or trust.

Gains from the sale or other disposition of property located outside Minnesota.

Income from property, a business or a farm located outside Minnesota.

If you received income from a business which is located both inside and outside Minnesota, you must complete Form M-5 to determine the amount to list on line 5. Attach Form M-5 to your return.

Severance Pay. If you received severance pay for lost future wages in a contract settlement with a firm or plant that went out of business, list this amount. When you get to line 11, follow the instructions for figuring the tax on severance pay.

Federal Jobs or WIN Credit. If you were able to deduct only a portion of your wage or salary expense on federal Form 1040 because you claimed the Targeted Jobs or Work Incentive Credits, you may list the remaining expenses on line 5.

Transfer of Property Because of Divorce. If you listed an amount for a gain due to a divorce settlement on your federal return, you may list this amount.

This is not a complete list of subtractions from your federal adjusted gross income. Federal law changes made since 1979 have resulted in other subtractions; for a complete listing, see Schedule M-1M.

LINE 6 YOUR MINNESOTA GROSS INCOME

Subtract the amount you listed on line 5 from the amount you listed on line 4. Fill in the result on line 6. This amount is your Minnesota gross income.

LINE 7 DEDUCTION FOR FEDERAL INCOME TAX

Determine the amount of federal income tax you're allowed to deduct on line 7.

First, determine how much federal income tax you paid in 1980. Read the section titled "How Much Did You Pay?" below.

Second, determine if you received any of the following kinds of income:

Pensions;

Military pay;

U.S. bond interest;

Unemployment compensation;

Income from outside Minnesota that you received while not a Minnesota resident; or

Other kinds of income that the federal government taxes but Minnesota does not.

If you did, you cannot deduct the full amount you determined in the first step. Read the section titled "Limit on Federal Tax Deduction" on page 7.

How Much Did You Pay?

Federal income tax paid includes amounts your employer withheld from your wages and direct payments you made.

Federal income tax withheld is:

— The sum of the amounts on your Wage and Tax Statements (W-2 forms), and

— Overpayments of Social Security (FICA) or Railroad Retirement (RRTA) taxes. If you worked for two or more employers in 1980, add together the amounts for FICA and RRTA on your W-2 forms, then subtract $1,587.67 from the total. Add the remainder to the amount of federal income tax withheld.

Direct payments of federal income tax are:

— The balance due from your 1979 federal return — line 66 of Form 1040, or line 17 of Form 1040A.

— Additional federal income taxes you paid in 1980 for an earlier year.

— Federal estimated tax payments you made in 1980, including overpayments for an earlier year that you used as a credit on your 1980 estimated tax.

— Federal income tax you paid in 1980 by using your federal gas tax credit from your 1979 federal return.

— Federal income tax paid for you in 1980 on your income from a regulated investment company.

On line 7 include only the federal income tax you paid on your own income. Do not include income tax you paid for someone else.

If you are married and filing separate returns or a combined return, you cannot use the federal income tax that was withheld from the wages of one spouse on line 7 of the other spouse's return. However, if you made any payments in 1980 from joint funds such as a joint checking account, you may divide the amount between you any way you wish.

You can list the total amount you figured above on line 7 if:

a) the only federal income tax you paid was the amount withheld from your wages or the balance due on your 1979 federal return; and

b) you are not self-employed; and

c) you do not have any of the kinds of income listed under the second step on page 6.

If you made direct payments of federal income tax during 1980 or if you were self-employed, fill out Schedule M-1B in the back of this booklet. Attach it to your return.

Limit on Federal Tax Deduction

If you had any of the kinds of income listed in the second step on page 6, you may not deduct the full amount of your federal income tax paid or withheld.

Follow these steps to find out how much you may deduct.

1) Add together the amounts you received from the kinds of income listed in the second step on page 6. If you are married and you filed a joint federal return but you are filing combined or separate Minnesota returns, you must add these kinds of income for both spouses.

2) Add together the following amounts which you listed on line 3 of your form:

   a) property, business, estate, or trust losses (except a business casualty loss).

   b) expenses which you were allowed to claim on your federal return but not on your Minnesota return.

   c) capital gains deductions not allowed on your Minnesota return.

If you are married, add the amounts from line 3 of both spouses.

Compare the total to the result from step 1. If the total from step 2 is more than the total from step 1, stop here. You may list the full amount of the federal income tax you paid in 1980 on line 7.

If the total from step 1 is more than the total from step 2, go on to step 3.

3) Subtract the result of step 2 from the result in step 1.

4) Divide the total from step 3 by your federal adjusted gross income (the amount on line 1 of your form). The result is a percentage.

5) Multiply the amount of federal income tax you paid by the percentage from step 4.

6) Subtract the result in step 5 from the amount of federal income tax you paid. List the remainder on line 7 of your form.

Example

	Wife Only	Husband, Joint or Single Person
(a) Income (for both spouses) taxable on your federal return but not on your Minnesota return		$ 1,800
(b) Federal adjusted gross income (for both spouses)		$ 9,000
(c) Ratio of exempt income to federal adjusted gross income — divide (a) by (b)		20%
(d) Federal income tax withheld and paid in 1980 (exclude self-employment tax)	$ 500	$ 2,000
(e) Federal income tax not allowed -- multiply (d) by (c)	$ 100	$ 400
(f) Balance of federal income tax allowed -- subtract (e) from (d)	$ 400	$ 1,600

If you made any payments in 1980 for a previous tax year, follow steps 1-6 above, using the amounts from your previous year's return. Then add the result from step 6 to the amount of your other 1980 tax payments and fill in the total on line 7.

Attach a sheet of paper to your return, showing your figuring. If you prefer, you may use Schedule M-1C and attach Schedule M-1C to your return.

LINE 8 YOUR MINNESOTA ADJUSTED GROSS INCOME

Subtract the amount on line 7 from the amount on line 6. Fill in the result on line 8. This is your Minnesota adjusted gross income.

LINE 9 DEDUCTIONS

The next step is to reduce your Minnesota adjusted gross income by the amount of your deductions. Deductions help you offset the cost of certain expenses you had during the year.

There are two ways of taking deductions:

1) **You can take a standard deduction.** The amount you're allowed to deduct depends on the amount of your income. To determine your standard deduction, follow the directions in the section on page 8 titled "Standard Deduction."

2) **You can itemize deductions.** You can list certain expenses you paid or had withheld from your wages, and you can subtract all or a part of those expenses. To determine the amount of your itemized deductions, follow the directions given in the section titled "Itemized Deductions." You must list your expenses on the Itemized Deductions form, Schedule A.

You will pay less tax by choosing the way which gives you the higher amount of deductions to list on line 9.

If you paid a large amount of the types of expenses described under "Itemized Deductions," below, you will probably pay less tax if you itemize deductions than if you take the standard deduction.

You can itemize your deductions on your Minnesota return even if you have taken the standard deduction on your federal return.

If you are a married couple, both of you must use the same method of taking deductions. If one spouse itemizes deductions, the other spouse also must itemize deductions. If one spouse takes the standard deduction, the other spouse also must take the standard deduction. This rule applies even if you and your spouse file separate returns.

STANDARD DEDUCTION

If your Minnesota adjusted gross income on line 8 is less than $20,000, multiply the amount on line 8 by ten percent (0.10). Fill in the result on line 9 of your form.

If your adjusted gross income is $20,000 or more, fill in $2,000 on line 9. (The maximum standard deduction is $2,000.)

If you are married and filing a combined return, you and your spouse should figure your standard deduction separately based on the amount you each listed on line 8. Fill in the wife's standard deduction on line 9, column A and the husband's standard deduction on line 9, column B.

If you take the standard deduction, skip the next section of the instructions and turn to the section titled "Your Minnesota Taxable Income" on page 12.

ITEMIZED DEDUCTIONS

If you are a married couple, in most cases your total taxes will be less if you file a combined return instead of separate returns.

If you file a combined return, you may split the total amount of your deductions between you any way you wish. If you divide the dollar amount of your deductions according to the instructions below, each of your incomes will be taxed at the lowest possible rates.

1) Use as much of the amount of deductions as is necessary to reduce the higher income so that it is the same as the lower income, or as close to the lower income as possible.
2) If there is any sum left over, divide this remaining sum equally between both spouses so that the resulting incomes are as nearly equal as possible.

If one spouse takes all the itemized deductions, the other spouse must write "None" on line 9.

If you file separate returns, you must separate your expenses. Those expenses paid by the wife from her funds must be deducted on her return; those expenses paid by the husband from his funds must be deducted on his return.

If you and your spouse paid any joint or family expenses from joint funds, such as from a joint checking account, you can divide the joint expenses and list them on your separate Schedules A in any way you wish.

Each of you should add the expenses you listed on your own itemized deduction schedule, filling in the total on line 37. Also fill in the total on line 9 of your separate income tax returns.

Limit on Deductions — Nonresidents and Part-year Residents. If you received income from sources outside Minnesota while you were not a resident, you may not be able to deduct the full amount of your expenses. Follow the steps below to determine how much to deduct.

Nonresidents

1) Add together your Minnesota gross income from line 6 and the total of the amounts you included on line 5 for nonresident subtractions.
2) Add together the amounts you included on line 3 for property, business, estate or trust losses from sources outside Minnesota, and subtract the total from the result you got in step 1.

   Compare the result from step 2 with your Minnesota gross income (line 6). If the result from step 2 is less than or equal to your Minnesota gross income, stop here. You may deduct the full amount of your expenses. If the result from step 2 is greater than your Minnesota gross income, go on to step 3.
3) Divide your Minnesota gross income by the result from step 2. The answer is the percentage of your expenses that you may deduct.
4) Multiply each expense by the percentage from step 3, and fill in the results on your itemized deductions form.

Part-year residents

First, separate your expenses into two groups: those you had while you were a Minnesota resident, and those you had while you were not a resident. You may deduct all of the expenses you had while you were a resident.

Whether you can deduct any of the expenses you had while you were not a resident depends on the amount of income from Minnesota sources that you received while not a resident.

If you had no Minnesota income while you were not a resident, you cannot deduct any of the expenses you had during that time.

If you had Minnesota income while you were not a resident —

1) Divide the Minnesota income you received while you were not a resident by the total amount of all the income you received while not a resident. The answer is the percentage of your nonresident expenses that you can deduct.
2) Multiply each nonresident expense by the percentage from step 1, and fill in the results on your itemized deduction form.

If you paid taxes to the state of Minnesota or to a local unit of government in Minnesota such as a city, county or school district and if the taxes are the kind you can deduct, you can deduct the full amount of those taxes, regardless of the total income you earned from sources outside of Minnesota.

Medical And Dental Expenses

You can deduct the full amount of certain medical and dental expenses you paid for yourself, your spouse and your dependents.

List the amounts you paid on your itemized deductions form in the section titled Medical and Dental Expenses. Do not include amounts paid back to you, or paid to anyone else, by hospital, health or accident insurance.

Some of the kinds of expenses you can deduct are the same as those you can deduct on your federal return, but some are not the same. Read the list below to determine what kinds of medical and dental expenses you can and cannot deduct.

You Can Deduct Payments For:

Medicare insurance deducted from the social security checks you receive.

Medical care or hospitalization insurance costs. You can deduct the full amount you paid or had withheld from your wages for medical care insurance even if you had no medical expenses.

Medicines, drugs, birth control pills, vaccines and vitamins your doctor told you to take.

Hospitals, medical doctors, osteopaths, dentists, podiatrists, physiotherapists, psychiatrists, psychologists, eye doctors or others who examine eyes, chiropractors and nurses. If you pay someone to provide nursing care who is also paid to do housework, you can deduct only the cost of the nursing care.

Institutions to provide care and treatment of the chemically dependant, mentally ill, mentally retarded or physically handicapped. If you provide support to a mentally ill, mentally retarded or physically handicapped person who is being cared for in a state institution, you need not include any amounts spent by the state for the care of that person in determining whether that person qualifies as your dependent.

Examinations, x-ray services, insulin treatment and whirlpool baths ordered by your doctor.

Ambulance services.

False teeth, eyeglasses, contact lenses, medical and surgical aids, arches, braces, crutches, back supports, wheelchairs, hearing aids, batteries for hearing aids, orthopedic shoes and the cost and care of guide dogs.

If you must go away from home to receive medical care prescribed by your doctor but you are not hospitalized, you can deduct the cost you paid for your lodging while you were receiving the medical care away from home.

You Cannot Deduct Costs For:

Traveling to obtain medical or dental care or any expenses you had while traveling to obtain medical or dental care.

Travel your doctor tells you to take for a rest or change.

Payments for cosmetics, toothpaste or items for personal hygiene.

Life insurance, loss-of-time insurance or the medical portion of your automobile insurance.

Funerals, burial expenses and cemetery lots.

Amounts for Medicare included in the social security (FICA) tax that your employer withheld from your pay, or that you included in your self-employment tax.

Taxes

You can deduct certain kinds of taxes you paid in 1980. You cannot deduct taxes you paid for anyone else. List the amounts you paid in the section titled Taxes on your itemized deductions form.

You Can Deduct:

Real estate taxes. If you received a cash refund in 1980 by filing for the Property Tax Refund, you must subtract the amount of your refund from the amount of real estate taxes you paid for your home.

State taxes on gas used in your car. Deduct either the actual amount you paid, or the result you get by following these steps:

1) Divide the number of miles you drove by the average number of miles per gallon. This is the number of gallons you used during 1980.

The gas tax rate changed on May 1, so:

2) Multiply the number of gallons you used between January 1 and April 30, 1980 by $.09.
3) Multiply the number of gallons you used between May 1 and December 31, 1980 by $.11 ($.07 for gasohol).
4) Add together the results from steps 2 and 3. This is the amount you may deduct.

State and local sales taxes. To determine the amount you can deduct, use the Minnesota section of the state sales tax tables in your federal income tax instruction booklet. Also, you can add the sales tax you paid when purchasing a car or other highway vehicle, airplane, boat, mobile home or construction materials you bought to build a home. If your records show that you paid more sales tax than the amount shown in the table, you can deduct the larger amount.

Minnesota motor vehicle license plates or stickers. You can deduct the full amount.

If you deduct any other tax, such as foreign taxes, import duties or FICA tax you paid for domestic help, describe the tax and list the amount.

You Cannot Deduct:

Federal income taxes that your employer withheld from your pay, or that you paid or self-employment taxes (these should have already been subtracted on line 7 of your Minnesota income tax form).

Federal social security (FICA) tax.

Federal excise taxes on cars, gas, oil, tires or personal goods.

Minnesota income taxes.

Taxes on liquor, beer, wine, cigarettes and tobacco.

Fees for marriage, driver's, hunting, fishing, boat, snowmobile, or dog licenses.

Federal and state gift taxes.

Federal and state inheritance taxes. If you paid Minnesota inheritance taxes on income in respect of a decedent, you may be able to deduct all or a part of the estate or inheritance taxes you paid on that income. For more information, write or call the Department of Revenue.

Special assessments charged for sidewalks, curbs, streets, sewer and water lines, or other improvements which make your property more valuable.

Airline transportation tax.

Documentary stamp taxes, such as mortgage registration tax and state deed tax.

Federal telephone and telegraph taxes.

Interest Payments

You can deduct the interest you paid in 1980. List the amount of interest you paid in the section titled Interest Payments on your itemized deductions form.

You Can Deduct Interest On:

Mortgage on your home, cabin, or other real property. If you're buying your home on a contract for deed, list the interest on the line marked Contract for Deed.

Revolving charge accounts, if there is a finance charge on your unpaid balance and it is computed monthly.

Money you borrowed from a bank, credit union or person if you signed a personal note.

Bank credit card plan. Deduct only the finance charge or interest; do not include amounts for service charges, loan fees, membership fees or credit investigation fees.

Personal property you bought on the installment plan, such as cars, radios, televisions, furniture and appliances.

Taxes you paid late. Deduct only the interest on the taxes. If the taxes are the kinds you can deduct, list the taxes without the interest in the section titled Taxes on your itemized deductions form. You are not permitted to deduct any penalties you had to pay.

You Cannot Deduct Interest On:

Direct loans made to you by an insurance company if the interest is added into the amount of your loan because you did not pay the interest during the year.

Money you borrowed to buy tax-exempt securities or single-premium life insurance.

Debts you were not legally required to pay.

Debts of anyone else you were not legally required to pay.

Contributions

You can deduct contributions to certain types of organizations. You can deduct contributions of money and of property. You cannot deduct the value of your time or services.

List your contributions in the section titled Contributions on your itemized deductions form. If you gave property, attach a sheet to your form giving a description of the property, the date you gave it and the fair market value of the property at the time you gave it.

You Can Deduct Your Contributions To:

Organizations operated for religious, charitable, educational, scientific, literary or artistic purposes or to prevent cruelty to children or animals. For example:

Churches, temples, synagogues, Salvation Army, Red Cross, CARE, Goodwill Industries, United Fund and United Way, Community Chest, Boy Scouts, Girl Scouts, Boys Clubs of America and other similar organizations.

Nonprofit schools, hospitals and organizations whose main purpose is to find a cure for or help people who have arthritis, birth defects, cancer, heart disease, diabetes, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis or other illnesses.

Governmental agencies that will use gifts for the benefit of the general public only, such as for civil defense.

Fraternal organizations, if the contributions will be used for purposes like those described above.

Veterans' organizations, if the contributions will be used for the benefit of the general public.

You can also deduct personal expenses you had while doing volunteer work for organizations like those described above if you were not reimbursed for those expenses. To deduct your expenses for the gas and oil you used to do volunteer work, use either the actual amount you paid or nine cents for each mile you traveled.

You Cannot Deduct Your Contributions To:

Relatives, friends, clergy or other persons.

Social clubs, labor unions, or chambers of commerce.

Foreign organizations, organizations operated for personal profit or organizations whose purpose is to get people to vote for new laws or changes in old laws.

Limits On Contributions. You can deduct no more than 30 percent of the amount you listed on line 6.

If you made contributions only to veterans' or fraternal organizations, you can deduct no more than 20 percent of the amount on line 6.

Nonresidents and Part-year Residents. If you made a contribution to an organization which does not conduct almost all of its activities in Minnesota, there is a limit to how much you can deduct.

To determine how much of your contribution you can deduct, follow the steps in the section titled "Limit on Deductions" on page 8.

Political Contributions

Some political contributions may be used only as a deduction; some may be used only as a credit. Other kinds of political contributions may be used either as a deduction or as a credit.

If you made both kinds of contributions, you can take a deduction on Schedule A or you can take a credit on the back of your form. You cannot do both.

Candidates For Local Public Offices And Political Parties

You may use your contribution to the candidates or political parties listed below as an itemized deduction only:

1) Candidates for local public offices in Minnesota such as mayor, city council, county board, other city and county offices or school boards.

2) Political parties numbered 51 through 59 on page 3 of

this booklet.

3) A political action committee or a committee for or against the passage of an amendment to the Minnesota Constitution.

Candidates For Minnesota State Offices

If you made a cash contribution to a Minnesota candidate for governor, lieutenant governor, attorney general, secretary of state, state treasurer, state auditor or state legislature, you may only use your cash contribution to get a direct tax credit. Read the section titled Political Contribution Credit on page 14.

Other Contributions

If you gave money to the Democratic-Farmer-Labor party, Independent Republican party, or the American party or to a Minnesota candidate for the U.S. Senate or House of Representatives or to a candidate for election as a judge in Minnesota, you may use your contribution either as a credit or as a deduction.

If you are single or if you are married and only one spouse is filing a Minnesota return, you can deduct up to $100 of the amount you contributed. If you are married and both spouses are filing, you can divide the combined total of your political contributions between you in any amounts, but the total of that deduction can be no more than $200.

Fill in the amount of your deduction for political contributions on line 23 in the section titled Contributions on your itemized deduction form.

Casualty Or Theft Losses

If you had property that was stolen or damaged by fire, storm, tornado, flood, vandalism or other similar causes, you may be able to deduct part of your loss.

If you itemized deductions on your federal Form 1040, take the amount you listed on line 29 of your federal Schedule A and fill it in on line 25 of your Minnesota itemized deduction form.

If you did not itemize deductions on your federal return, follow these steps:

1) Add $100 to the amount of insurance reimbursement you received for the loss.
2) Subtract the result from step 1 from the actual cost or decrease in market value of the property, whichever is less.
3) Fill in the remainder on line 25 of your Minnesota Schedule A. Attach a sheet of paper to your return showing how you figured your loss.

You Cannot Deduct The Value Of:

Trees, shrubs or other vegetation damaged or destroyed by disease such as dutch elm disease or oak wilt disease.

Property mislaid or lost.

Articles damaged or destroyed by moths or termites.

Dishes or glassware broken by handling or by a family pet.

Expenses you had to pay as a result of the casualty or theft. For example, the cost of moving to or renting temporary quarters, and the cost of temporary lighting or fuel expenses.

Miscellaneous Deductions

Fill in the following types of expenses in the section titled Miscellaneous Deductions on your itemized deduction form.

Education Expenses For Your Job

You Can Deduct Expenses For:

Education that helps you keep or improve skills you must have in your present job, trade, business or profession.

Education that your employer said you must have, or that the law or regulations say you must have to keep your present salary, job or professional credentials.

Traveling, meals and lodging expenses while you are away from home to obtain the type of education described above. To determine your expenses, follow the same rules used for employee business expenses in your federal income tax instruction booklet.

You Cannot Deduct Expenses For:

Education needed to meet the minimum requirements for your job, trade, business or profession. For example, you cannot deduct the cost of your college or technical education unless that education is used to keep up or improve skills in your present job, trade or business.

Education that is part of a course of study that will lead to your getting a new job, an advancement, a new trade or business or a new profession.

Grade School And High School Expenses

You can deduct up to $500 of the expenses you paid for tuition, transportation, and nonreligious textbooks for each dependent child you have in grades kindergarten through six, and up to $700 for each dependent child you have in grades seven through twelve who attend school in Minnesota, North Dakota, South Dakota, Wisconsin or Iowa.

If you have children attending a private or parochial school, you can include the amounts you spent for equipment and nonreligious instructional materials only if they are used for a subject commonly taught in the public schools.

You Can Deduct:

Tuition the school charges for private tutoring or summer school classes.

Rental fees for musical instruments, but not the purchase price if you buy instead of rent.

Expenses for required supplies for courses such as shop, home economics and art.

Expenses for required clothing for physical education classes.

Expenses for driver's education if taken for course credit.

You Cannot Deduct:

Expenses for your child to attend such extracurricular activities as sports, music, drama or speech.

Expenses you paid for your children to attend nursery schools or pre-kindergarten classes, or to attend schools after they have graduated from high school.

Expenses for your children to attend schools operated for a profit. To determine if the school is operated for a profit, you can ask the school administration.

The cost of special uniforms for choir or for school.

The cost of driving your children to school yourself.

Adoption Expenses

You can deduct up to $1,250 for certain expenses you paid in connection with adopting a child.

You can deduct attorney fees, court costs, fees you paid to adoption agencies and fees paid to obtain documents required for the adoption.

If you paid adoption expenses for a child during more than one year, you must deduct the adoption expenses in the year that you paid them. The total deduction for all years can be no more than $1,250 for each child you adopted.

You cannot deduct as an adoption expense the cost of food, clothing, lodging or medical care you provided for the child. However, you may be able to take a dependent credit for the child even before the adoption is final. You may include the cost of food, clothing, lodging and medical care you provided to the child to determine if the child qualifies as your dependent. Read, "Credit for Your Dependents," on page 13.

If you paid for medical care for the child before the adoption was final, and if the child qualified as your dependent at that time, you can include the cost of that care as a medical expense in the section titled Medical and Dental Expenses on your itemized deduction form.

Other Miscellaneous Deductions

Types Of Expenses You Can Deduct:

Dues to unions, professional organizations, chambers of commerce.

Fees you paid to have someone prepare your tax return.

Fees you paid to employment agencies or others to get a job in your present occupation.

Cost of subscriptions to professional journals.

Cost of safety equipment, uniforms, supplies and tools you must have for your job. If a tool has a useful life of more than one year, divide the cost of the tool by the number of years it is expected to last. List the result as your deduction.

Cost of business entertainment.

Necessary expenses in connection with earning or collecting income that is taxed by Minnesota, if you have not deducted the expenses elsewhere on your form.

Safety deposit box rental fees.

You Cannot Deduct:

Cost of going to and from work.

Cost of entertaining friends.

Cost of funerals, burial expenses and cemetery lots.

Cost of home repairs.

Losses from the sale of your home or your home furniture, personal automobile or other personal belongings.

Penalties, fines, or similar assessments.

LINE 10 YOUR MINNESOTA TAXABLE INCOME

Subtract your standard deduction or the total of your itemized deductions on line 9 from the amount on line 8. Fill in the result on line 10. This is your Minnesota taxable income.

LINE 11 AMOUNT FROM TAX TABLE

Turn to the tax table on page 21 of this booklet.

If the amount on line 10 of your form is less than $20,000, read down the columns in the table to find the bracket which includes your income from line 10. Fill in on line 11 the tax shown to the right of your income bracket.

If the amount on line 10 is $20,000 or more, use the tax rate schedule on the bottom of page 21 to determine your tax. Fill in the amount of your tax on line 11.

If you listed an amount for severance pay on line 5, or if you received a lump-sum distribution for pensions, follow the instructions below to determine the tax on those items. Add the result to the amount from the tax table and fill in the total on line 11.

Tax on severance pay.

1) Divide the amount of your severance pay by 10.
2) Turn to the tax table and find the tax due on the amount you determined in step 1.
3) Multiply the amount from the tax table by 10.

Add the result from step 3 to the amount of tax for the income you listed on line 10 of your form, and list the total on line 11.

Lump-sum distribution. If you used the 10-year averaging method to determine the federal tax due, use Schedule M-1LS to figure the amount of Minnesota tax to include on line 11.

LINE 12 COMBINED RETURN

If you are married and filing a combined return, add together the tax amounts in columns A and B on line 11. Fill in the total on line 12. This amount is your combined tax.

DETERMINING YOUR CREDITS

The next step is to determine whether you are eligible to take any credits.

A credit is something you subtract from your tax in order to reduce the amount you have to pay. A credit is like a deduction, except that you subtract a deduction from your income, and you subtract a credit from your tax.

There are two types of credits.

Credits before tax. You must subtract these credits from the tax you put on line 12 in order to determine the amount of your 1980 income tax. Credits before tax only reduce or eliminate your tax. If the total of your credits before tax is greater than the amount of your tax, you cannot get a refund of any amount left over.

Credits after tax. You subtract this type of credit after you have determined your 1980 income tax. You can get a refund of any amount that is left over.

If you are married and filing separate returns, you can divide up the credits for yourself and your spouse any way you wish. You cannot divide up the other credits.

LINE 13 CREDITS BEFORE TAX

There are six credits before tax:

> Credit for yourself, your spouse and your dependents; the homemaker credit; the credit for income tax paid to other states; the political contribution credit; the residential energy credit; and the pollution control credit.

To determine which credits you are eligible to use, read the instructions below. Then turn to the back of your income tax form and fill in the section titled Credits Before Tax. Add together the amounts that you list on lines 26 through 31 and fill in the total on line 32. Also fill in the total of your Credits Before Tax on line 13 on the front of your form.

Credit For You

Check the first box and any other box on line 21 on the back of the form that applies to you. On line 21, fill in the number of boxes you checked.

Credit For Your Spouse

If you are married, check the first box and any other box on line 22 on the back of the form that applies to your spouse. On line 22, fill in the number of boxes you checked.

If you file separate returns, the two of you may split the total credits for you and your spouse in any manner you wish.

Credit For Your Dependents

You may be able to list people as your dependents on your Minnesota return that you are not permitted to list on your federal return.

Here are the rules for determining whom you can list on your Minnesota return as your dependent:

A person does not have to be related to you to be your dependent.

A person is your dependent if you provide more than 50 percent of that person's support.

Providing support means giving or paying for things like food, clothing, housing, medical care and education, or paying child support.

To determine the value of housing you are providing for a person, figure what it would cost to rent similar housing. If you are paying the rent for someone, use that amount.

If you are providing support to a mentally ill, mentally retarded or physically handicapped person who is being cared for in a state institution in Minnesota, you do not have to include any amounts spent by the state for the care of that person in determining whether that person qualifies as your dependent.

Even if a person is your dependent, that person may list on his or her own return any credits he or she is entitled to.

Fill in the number of your dependents on line 23. Be sure to write the names and ages of your dependents in the space below line 23.

Additional credit for blind, deaf or quadriplegic dependents: If any of the dependents you listed on line 23 are blind, deaf, or quadriplegic, you get extra credit. Put the number of dependents in each box that applies to them on line 24. For example: if you have one blind dependent, put "1" in the box marked "Blind." Or, if you have a dependent who is blind and deaf, put "1" in the box marked "Blind" and "1" in the box marked "Deaf." Add together the number of additional credits for dependents and fill in the total on line 24.

Total credits for you, your spouse, and your dependents: Add the numbers on lines 21 through 24 and fill in the total on line 25.

Use the table below line 25 to determine the amount of credit. Fill in the amount of credit on line 26.

Nonresidents: You may not be entitled to the full dollar amount of the credits for yourself, your spouse, and your dependents described above. To determine how much you are entitled to, follow steps 1, 2 and 3 in the section titled Limit on Deductions on page 8 of this booklet. Then multiply the amount of your credits from the table by the result you got in step 3. If the amount you get is greater than $5, fill in the amount on line 26. If it is less than $5, fill in $5 on line 26.

Part Year Residents: You are entitled to the full dollar amount of the credits for yourself, your spouse and your dependents, even though you did not live in Minnesota all year.

Homemaker Credit

If you had a child age 12 or younger in 1980, and if the amount you listed on line 1 on the front of your form is $25,000 or less, you may be entitled to the $50 homemaker credit.

If you are married, you must file a joint or combined return to apply for this credit. If you are filing a combined return, the total of the amounts on line 1 can be no more than $25,000.

To be entitled to this credit, either you or your spouse must have been unemployed for the entire year in order to stay home and care for the child. If the parent who cared for the child was self-employed or worked for someone else while at home, you are not entitled to this credit.

If you are entitled to this credit, fill in $50 on line 27. No matter how many children you have, fill in $50.

Credit For Income Tax Paid To Other States

If you paid income tax to another state or to a Canadian province, you may be entitled to a credit for the tax on your Minnesota form. You are entitled to this credit only if both states tax the same income.

If you are entitled to this credit, figure your credit on Schedule M-1CR. Fill in the amount of your credit on line

28 of your return. Attach Schedule M-1CR and a copy of the return you filed with the other state or province to your return.

Minnesota Residents. You are not entitled to this credit if the taxes you paid were on income for work you performed in one of these states:

Arizona
California
Indiana
Maryland
Michigan
New Mexico
Virginia
West Virginia

However, if you worked in one of the above states, you may be entitled to a credit on the other state's return.

If you had other income (besides income for work you performed) in one of the above states, you may be entitled to this credit. Some examples of other income are income from the sale of real estate and income from a farm or other business. After you pay the tax to the other state, you may take this credit on the income taxed by both states.

Nonresidents. If you are a resident of one of the above states, you may be entitled to this credit on income for work you performed in Minnesota.

If you had other income (besides income for work you performed) in Minnesota, you may be entitled to a credit on the other state's return. Some examples of other income are income from the sale of real estate and income from a farm or other business.

Part-year Residents. Follow the instructions for Minnesota residents for the income received while you were a resident. Follow the instructions for nonresidents for the income you received while you were not a resident of Minnesota. Add together the amounts you listed on lines 9 and 16 of Schedule M-1CR and fill in the total on line 28 of your income tax return.

Minnesota Residents Working in North Dakota or Wisconsin: If you are a Minnesota resident who earned wages in North Dakota or Wisconsin, you can get a refund of the tax your employer withheld and paid to North Dakota or Wisconsin. To get your tax refund, you must file a return with the state of North Dakota or Wisconsin.

Write to the Wisconsin Department of Revenue, P.O. Box 59, Madison, Wisconsin 53701, or to the Tax Commissioner, State Capitol, Bismarck, North Dakota 58501 for more information.

Political Contribution Credit

If you listed a political contribution on your itemized deductions Schedule A, you are not entitled to this credit.

You may be entitled to this credit if you made a cash contribution in 1980 to a candidate for: U.S. President, Vice President, Senate, or House of Representatives; for Minnesota's governor, lieutenant governor, attorney general, secretary of state, treasurer, auditor, legislature; to a candidate for election as a judge in Minnesota; or to the Democratic-Farmer-Labor party, the Independent Republican party or the American party.

You may take this credit only if the candidate (other than a candidate for a judicial or federal office) signed an agreement with the Minnesota Ethical Practices Board to limit campaign spending. If you do not know whether the candidate signed this agreement, call or write the Department of Revenue.

If you are single, or if you are married and filing separate returns, you may use half of the amount of your contribution as your credit, up to $50. If your contribution was less than $100, fill in half of your contribution on line 29. If your contribution was $100 or more, fill in $50 on line 29.

If you are married and filing a combined or joint return, add together your contribution and your spouse's contribution. You may use half of the amount of your combined contribution as your credit, up to $100. If your combined contribution was less than $200, fill in half of your contribution on line 29. If your combined contribution was $200 or more, fill in $100 on line 29.

Residential Energy Credit

You may be entitled to this credit if you installed a passive or active solar or wind energy system, built an earth-sheltered home or bought biomass conversion equipment.

Renters and homeowners are entitled to this credit.

This credit is not the same as the federal energy credit; it doesn't apply to installing insulation or storm windows or doors.

To determine the amount of your credit, complete Schedule REC and fill in the amount of the credit on line 30. Attach Schedule REC to your return.

Pollution Control Credit

If you bought equipment in 1980 to prevent, control or abate air, land or water pollution, you may be entitled to this credit. To qualify, you must have installed or operated the equipment or devices in Minnesota.

If you are a feedlot operator, you may also be entitled to a credit for pollution control equipment or devices that you bought and used in the operation of an animal feedlot.

Depending on the type of equipment you installed or operated, you may need to get a certificate from the Minnesota Pollution Control Agency approving the item as pollution control equipment.

To determine the amount of your credit, complete Schedule PC, and fill in the amount of credit on line 31. Attach Schedule PC to your return.

LINE 14 YOUR 1980 INCOME TAX

To determine the actual amount of tax on your 1980 income:

First, compare the amounts on lines 12 and 13.

If the amount on line 13 is greater than the amount on line 12, stop here, because the credits you already have are enough to eliminate your tax. Write "none" on line 14 and go on to the instructions for line 15 to determine if you have a refund coming.

If the amount on line 12 is greater than the amount on line 13, you may be eligible to use the low income alternative tax.

You're eligible to use the low income alternative tax if:

— you are not someone else's dependent (read the rules for determining who is a dependent on page 13), and

- the amount on line 4 is $20,000 or less (if you're married and filing separate or combined returns, the total of both line 4 amounts must be $20,000 or less).

If you are eligible, go on to the section titled "Low Income Alternative Tax," below.

If you are not eligible, subtract the amount on line 13 from the amount on line 12. Fill in the result on line 14.

Low Income Alternative Tax. If you meet the eligibility requirements listed above, you have a choice of two methods for determining the tax amount to list on line 14:

- subtracting the amount on line 13 from the amount on line 12, or
- determining your low income alternative tax by filling out the worksheet on page 17.

Compare the results you get from these two methods. If the result from subtracting line 13 from line 12 is lower, fill in that amount on line 14.

If the result from the worksheet is lower, fill that amount in on line 33 on the back of your form and on line 14 on the front of your form. Also list your household income from line 6 of your worksheet in the space next to line 33.

Minimum Tax on Preference Items: If you had to list a minimum tax for preference items (or an alternative minimum tax) on lines 49a and 49b of your 1980 federal Form 1040, you must complete Schedule M-1MT. Add the amount from Schedule M-1MT to your regular or low income alternative tax. Fill in the total on line 14. Attach Schedule M-1MT to your return.

LINE 15 CREDITS AFTER TAX

There are seven credits after tax:

The credit for Minnesota income tax withheld in 1980; the property tax refund credit for renters, senior citizens and disabled persons; the credit for 1980 estimated tax payments; the exempt agricultural electricity credit; the Minnesota child and dependent care credit; the gasoline and special fuel tax credit for boat use only; and the gasoline and special fuel tax credit for other than boat use.

To determine if you can use any of these credits to reduce your tax or to get a refund, read the sections below. Then turn to the back of your form and fill in the section titled Credits After Tax. Add together the amounts that you listed on lines 34 through 40 and fill in the total on line 41. Also fill in the total on line 15 on the front of your form.

Minnesota Income Tax Withheld In 1980

Use line 34 to list the Minnesota income tax withheld from your wages in 1980.

If you are single, or if you are married and filing separate returns, look at the 1980 Wage and Tax Statement (W-2 form) you received from your employer, and find the amount of state income tax that was withheld from your wages. If you received more than one W-2 form for 1980, add together the amounts shown on each W-2 form. Fill in the total on line 34 on the back of your form. Be sure to attach a copy of each of your W-2 forms to your return.

If you are married and filing separate returns, you may not include any of the income tax withheld from your spouse's wages on your return.

If you are married and filing a combined or joint return, add together the amounts of state income tax that were withheld from the wages of both spouses. Fill in the total on line 34. Be sure to attach a copy of each of your W-2 forms to your return.

Do Not Include:

Minnesota income tax withheld from anyone else's wages

Federal income tax withheld from your wages

Income tax withheld by any other state

FICA tax withheld

City income tax withheld from your wages

Minnesota income tax withheld from your wages for a year before 1980

Balance due on your 1979 return or any amended return

Payments of 1980 estimated tax.

Homeowner And Renter Property Tax Refund

Most Minnesota homeowners and renters are entitled to the Property Tax Refund.

If you are a renter, if you are disabled, or if you are age 65 or over, you may either use your refund as a credit on your income tax return or receive a direct refund.

If you are a homeowner under age 65 and you are not disabled, you are not permitted to use your property tax refund as a credit on your income tax return. Instead, you can only receive a direct refund.

To determine the amount of your credit or refund, complete Form M-1PR.

If you are a renter, a disabled person, or a homeowner age 65 or over and you wish to use your refund as a credit, take the amount you listed on line 10 or line 16 of your Form M-1PR and fill it in on line 35 on the back of your income tax form. Attach your Form M-1PR to your income tax return. Also attach the state copy of your statement of property tax payable in 1981 or the CRP form you received from your landlord. If you wish to receive a direct refund instead of a credit, do not fill in any amount on line 35. You may file your completed Form M-1PR any time before August 31, 1981. Your refund check will be mailed to you within 60 days after you file Form M-1PR.

Payments On 1980 Estimated Tax

You are entitled to a credit if you made Minnesota estimated tax payments for 1980.

To determine the amount of your credit, add together:

Your payments on 1980 Minnesota estimated tax;

Any 1979 overpayment which you had credited to your 1980 estimated tax (line 17 of your 1979 Form M-1; and

The amount you paid when you filed for an extension of time to file your 1980 return. (If you made this kind of a payment write the words, "Extension Payment," to the left of the amount on line 36.)

Fill in the total amount of Minnesota estimated tax you paid for 1980 on line 36 on the back of your form.

If you are married and you filed a joint declaration of Minnesota estimated tax for 1980 but you are filing separate Minnesota income tax returns for 1980, you may divide the total of your joint payments any way you wish.

Exempt Agricultural Electricity Credit

If you paid sales tax in 1980 on electricity you used in your farming operation, you may be entitled to the exempt agricultural electricity credit.

To determine the amount of your credit, complete Schedule EAC. Fill in the amount of your credit on line 37 on the back of your form, and attach Schedule EAC to your return.

To receive your credit as a cash refund, you must file a Minnesota income tax return.

Minnesota Child And Dependent Care Credit

If you listed an amount on line 40 of your 1980 federal Form 1040 for child and dependent care expenses, you may be entitled to the Minnesota child and dependent care credit.

If you are married, you must file a combined or joint Minnesota return to receive this credit.

If you are married filing a combined return, add together the amounts for each spouse listed on line 1 in determining the amount of your credit.

You are not entitled to this credit if the amount on line 1 of your 1980 Minnesota income tax form is $18,000 or more.

If you have only one dependent, you are not entitled to this credit if the amount on line 1 is $15,000 or more.

To determine the amount of your credit:

1) Divide the amount of your federal child and dependent care credit from line 40 of your 1980 Form 1040 by 2.
2) If you have only one dependent use the result from step 1 or $150, whichever is less. If you have two or more dependents, use the result from step 1 or $300, whichever is less.

If the amount on line 1 of your 1980 Minnesota income tax form is $12,000 or less, fill in the result from step 2 on line 38 on the back of your income tax form.

If the amount on line 1 of your form is more than $12,000, follow steps 3 through 5 below.

3) Subtract $12,000 from the amount you listed on line 1 of your income tax return.
4) Multiply the amount from step 3 by 5 percent (0.05).
5) Subtract the amount you figured in step 4 from the amount you figured in step 2. Fill in the result on line 38 on the back of your form.

Gasoline And Special Fuel Tax Credits

If you paid a Minnesota fuel tax in 1980 on gasoline, gasohol, L.P. gas or diesel fuel used in non-highway vehicles or engines (other than snowmobiles) or in highway vehicles that are used off the highway, you are entitled to this credit.

To determine the amount of your credit, complete Schedule GTC. Fill in the amount of your credit for boat use only on line 39 of your return. Fill in the amount of your credit for other than boat use on line 40. Attach Schedule GTC to your return.

LINE 16 YOUR 1980 REFUND

If the amount on line 15 is greater than the amount on line 14, subtract line 14 from line 15. Fill in the result on line 16. This is your 1980 refund. If the amount on line 16 is less than $1, you will not receive a refund.

If the amount on line 14 is greater than the amount on line 15, you are not entitled to a refund for 1980. Skip lines 16 through 19 and read the instructions for line 20 below.

LINE 17 MINNESOTA NONGAME WILDLIFE FUND

This year, you can give part of your refund from line 16 to help conserve and protect Minnesota's nongame wildlife.

Your donation of $1 or more will be used to help species of wildlife that are not hunted or harvested, such as the bald eagle, loon, bluebird and pine marten.

Your donation will be deductible on next year's income tax return as a charitable contribution.

To contribute to this fund, fill in the portion of your refund that you wish to contribute on line 17. The amount of your contribution must be at least $1. Your contribution will reduce your refund.

LINE 18 AMOUNT DUE YOU

Subtract the amount you listed on line 17 from the amount on line 16. Fill in the result on line 18. This is the amount Minnesota owes you.

When will I get my refund? The earlier you send in your return, the sooner you'll get your refund. You can also prevent delays by double checking for:

— Documents. Have you attached your W-2s, schedules, other needed items?

— Math errors. It pays to check your addition and subtraction.

— Signature. Unsigned returns are sent back, and if you're filing a combined or joint return, both of you must sign.

For up-to-date information on processing times, you can call this number 24 hours a day: (612) 297-3721.

LINE 19 ESTIMATED TAX

If you make estimated tax payments, you can use all or part of your refund as a credit on your 1981 estimated tax payment. Fill in the amount you want credited to your 1981 estimated tax on line 19. If you must pay an additional amount of estimated tax, complete Form M-14.

LINE 20 YOUR 1980 TAX

If the amount on line 14 is greater than the amount on line 15, subtract line 15 from line 14. Fill in the result on line 20. This is the amount of income tax you must pay when you file your return. (If the amount is $1.00 or less, you must file your return but you do not have to pay the tax.)

If you are married filing separate returns and one spouse owes a tax while the other is getting a refund, the spouse who owes the tax must pay it. You cannot use the refund one spouse gets to offset the tax owed by the other spouse.

If you mail your return, pay your tax by check or money order. Do not mail cash. Make your check or money order out to COMMISSIONER OF REVENUE. Be sure to write your social security number on your check or money order.

SIGN YOUR RETURN

You must sign your return. An unsigned return may be returned to you for your signature. If you are married and filing a combined return or a joint return, both of you must sign. Also, list your telephone number.

If someone else prepared your return for you, make sure that person also signs your return. Include the name, address, telephone number and identification number of the firm or person who prepared your return.

WHERE TO FILE YOUR RETURN

Use the pre-addressed envelope in the center of this booklet for mailing your return. If you did not receive an envelope, mail your return to:

Minnesota Individual Income Tax
St. Paul, Minnesota 55145

Be sure to write your return address on the envelope. Be sure to use enough postage; if you don't, your return may not be delivered to the Department of Revenue.

You may deliver your return in person to the Minnesota Department of Revenue, Centennial Office Building, 658 Cedar Street, St. Paul, Minnesota.

CHANGES IN YOUR FEDERAL RETURN

If you file an amended federal income tax return, you must send a copy of that amended federal return to the Minnesota Department of Revenue within 90 days after you filed it.

If the IRS makes an adjustment in your federal return, check to see if any of the changes affect your Minnesota return. If they do, you must file an amended Minnesota return, Form M-1X. Attach a copy of the report sent you by the IRS to your amended Minnesota return.

Include a check or money order for any tax you owe because of the changes made by the IRS.

If the changes do not affect your Minnesota return, write a letter to the Commissioner of Revenue explaining why the changes do not affect your Minnesota return. Also, attach a copy of the report you received from the IRS to your letter.

INTEREST AND PENALTIES

If you do not pay the tax you owe by the original or extended due date, a penalty equal to ten percent of your unpaid tax will be added to the amount of tax due. Besides the ten percent penalty, interest at the rate of eight percent per year will be added both to the amount of your unpaid tax and to your penalty. If you do not file your return within 30 days of the original or extended due date, another five percent penalty will be added for each additional 30 day period, up to a maximum of 25 percent.

If you evade the tax by not filing a return or by filing a false return, an additional 50 percent penalty may be added to the tax due. There are criminal penalties for deliberately failing to file, or deliberately filing a false return.

LOW INCOME ALTERNATIVE TAX WORKSHEET

If you're eligible for the Low Income Alternative Tax, you may be able to reduce or even eliminate the amount of tax you'd otherwise have to pay.

You're eligible to use this method of figuring your tax if you are not someone else's dependent (read the rules for determining who is a dependent on page 13), and if the amount on line 4 of your Form M-1 is $20,000 or less (if you're married and filing separate or combined returns, the total of both line 4 amounts must be $20,000 or less).

If you don't meet these requirements, read the instructions for line 14 on page 14.

If you meet these requirements, fill out the worksheet below to figure your low income tax amount. Then follow the instructions for line 14 on page 15, which explain how to use this amount to reduce or eliminate your tax.

If you're married and filing separate returns, use the total of the amounts you and your spouse received when you fill in lines 1 through 5 of the worksheet. However, only one of you may use the low income alternative tax on your income tax form.

1 Federal adjusted gross income from line 1 of your Form M-1 plus any amount you listed for farm loss on line 3 of your Form M-1 . . . . 1 ______

2 Social security payments (include amounts deducted for Medicare) . . . . 2 ______

3 Worker's compensation, unemployment payments and welfare payments (include AFDC payments) . . . . 3 ______

4 Veterans pension payments, railroad retirement payments (include amounts deducted for Medicare) and all other pension and annuity payments . . . . 4 ______

5 Nontaxable interest, dividends exclusion, capital gains deductions and any other nontaxable income that you did not include in lines 1 through 4 . . . . 5 ______

6 Total household income (add lines 1 through 5). Fill in this amount in the space next to line 33 of your Form M-1 . . . . 6 ______

7 Total household members (yourself, spouse, and the number of dependents you listed on line 23 of your Form M-1) . . . . 7 ______

8 Low income alternative tax (from the tables on the next two pages). Fill in this amount on line 33 of your Form M-1 . . . . 8 ______

LOW INCOME ALTERNATIVE TAX TABLES

If your Household Income on line 6 of your worksheet is		and the number on line 7 is					
		1	2	3	4	5	6 & over
		Your Low Income Alternative Tax is					
at least	but less than						
0	5,800	0	0	0	0	0	0
5,800	5,900	8	0	0	0	0	0
5,900	6,000	23	0	0	0	0	0
6,000	6,100	38	0	0	0	0	0
6,100	6,200	53	0	0	0	0	0
6,200	6,300	68	0	0	0	0	0
6,300	6,400	83	0	0	0	0	0
6,400	6,500	98	0	0	0	0	0
6,500	6,600	113	0	0	0	0	0
6,600	6,700	128	0	0	0	0	0
6,700	6,800	143	0	0	0	0	0
6,800	6,900	158	0	0	0	0	0
6,900	7,000	173	0	0	0	0	0
7,000	7,100	188	0	0	0	0	0
7,100	7,200	203	0	0	0	0	0
7,200	7,300	218	0	0	0	0	0
7,300	7,400	233	0	0	0	0	0
7,400	7,500	248	8	0	0	0	0
7,500	7,600	263	23	0	0	0	0
7,600	7,700	278	38	0	0	0	0
7,700	7,800	293	53	0	0	0	0
7,800	7,900	308	68	0	0	0	0
7,900	8,000	323	83	0	0	0	0
8,000	8,100	338	98	0	0	0	0
8,100	8,200	353	113	0	0	0	0
8,200	8,300	368	128	0	0	0	0
8,300	8,400	383	143	0	0	0	0
8,400	8,500	398	158	0	0	0	0
8,500	8,600	413	173	0	0	0	0
8,600	8,700	428	188	0	0	0	0
8,700	8,800	443	203	0	0	0	0
8,800	8,900	458	218	8	0	0	0
8,900	9,000	473	233	23	0	0	0
9,000	9,100	488	248	38	0	0	0
9,100	9,200	503	263	53	0	0	0
9,200	9,300	518	278	68	0	0	0
9,300	9,400	533	293	83	0	0	0
9,400	9,500	548	308	98	0	0	0
9,500	9,600	563	323	113	0	0	0
9,600	9,700	578	338	128	0	0	0
9,700	9,800	593	353	143	0	0	0
9,800	9,900	608	368	158	0	0	0
9,900	10,000	623	383	173	0	0	0
10,000	10,100	638	398	188	8	0	0
10,100	10,200	653	413	203	23	0	0
10,200	10,300	668	428	218	38	0	0
10,300	10,400	683	443	233	53	0	0
10,400	10,500	698	458	248	68	0	0
10,500	10,600	713	473	263	83	8	0
10,600	10,700	728	488	278	98	23	0
10,700	10,800	743	503	293	113	38	0
10,800	10,900	758	518	308	128	53	0
10,900	11,000	773	533	323	143	68	0
11,000	11,100	788	548	338	158	83	8
11,100	11,200	803	563	353	173	98	23
11,200	11,300	818	578	368	188	113	38
11,300	11,400	833	593	383	203	128	53
11,400	11,500	848	608	398	218	143	68
11,500	11,600	863	623	413	233	158	83
11,600	11,700	878	638	428	248	173	98
11,700	11,800	893	653	443	263	188	113
11,800	11,900	908	668	458	278	203	128
11,900	12,000	923	683	473	293	218	143
12,000	12,100	938	698	488	308	233	158
12,100	12,200	953	713	503	323	248	173
12,200	12,300	968	728	518	338	263	188
12,300	12,400	983	743	533	353	278	203
12,400	12,500	998	758	548	368	293	218
12,500	12,600	1,013	773	563	383	308	233
12,600	12,700	1,028	788	578	398	323	248
12,700	12,800	1,043	803	593	413	338	263
12,800	12,900	1,058	818	608	428	353	278
12,900	13,000	1,073	833	623	443	368	293
13,000	13,100	1,088	848	638	458	383	308
13,100	13,200	1,103	863	653	473	398	323
13,200	13,300	1,118	878	668	488	413	338
13,300	13,400	1,133	893	683	503	428	353
13,400	13,500	1,148	908	698	518	443	368
13,500	13,600	1,163	923	713	533	458	383
13,600	13,700	1,178	938	728	548	473	398
13,700	13,800	1,193	953	743	563	488	413
13,800	13,900	1,208	968	758	578	503	428
13,900	14,000	1,223	983	773	593	518	443
14,000	14,100	1,238	998	788	608	533	458

FORM M-1

1980 MINNESOTA Income Tax Return

Before you begin, read "Use of Information" in the instructions.

Please Print or Type

Your Full First Name and Initial	Last Name(s)	Your Social Security Number	Check box and fill in name of Minnesota city or township where you lived in 1980. ☐ City ☐ Township
Spouse's Full First Name and Initial		Spouse's Social Security Number	County
			Occupation Number ____ You ____ Spouse
Present Home Address (number and street, apartment number, or rural route)			Fill in your former name, address or marital status if changed since you sent in your 1979 return:
City, Town or Post Office	State	Zip Code	Date of change:

7 ☐ Check this box if you are married

8 ☐ Check this box if your spouse is filing a separate form

Check only if one of these applies: 9 ☐ Nonresident Full Year 10 ☐ Resident Part Year

STATE ELECTIONS CAMPAIGN FUND
Check a box for you and a box for your spouse. Dependents 18 and older who are not filing their own forms may also contribute by checking a box and signing below.

	Democratic Farmer-Labor	Independent Republican	American Party	Minor Party		General State Campaign Fund	No Contribution
You	11 ☐	14 ☐	17 ☐	20 ____	(Fill in the number from page 3 of the instructions)	23 ☐	26 ☐
Spouse	12 ☐	15 ☐	18 ☐	21 ____		24 ☐	27 ☐
Dependents 18 or older	13 ☐	16 ☐	19 ☐	22 ____		25 ☐	28 ☐

			A Wife Only	B Husband, Joint Return or Single Person
1	Federal adjusted gross income (from line 31 of your Federal Form 1040 or line 11 of your Short Form 1040A. If you are not filing a Federal Return, read page 4 of the instructions)	1		
2	Federal income tax refunds you received in 1980	2		
3	Additions to your federal adjusted gross income (read instructions, page 4)	3		
4	Total (add lines 1, 2 and 3)	4		
5	Subtractions from your federal adjusted gross income (read instructions, page 5)	5		
6	Minnesota gross income (subtract line 5 from line 4)	6		
7	Federal income tax withheld from you or paid by you in 1980 (read instructions, page 6)	7		
8	Minnesota adjusted gross income (subtract line 7 from line 6)	8		
9	Total deductions (choose one method only and check the box) ☐ Standard deduction (to determine, read instructions, page 8) . . . . ☐ Itemized deductions (from line 37 of your Schedule A)	9		
10	Minnesota taxable income (subtract line 9 from line 8)	10		
11	Tax from table on page 21 of the instructions	11		
12	Total (add the amounts in columns A and B, line 11)	12		
13	Credits before tax (from line 32 on the back of this form)	13		
14	1980 income tax (subtract line 13 from line 12. Fill in this result or the amount from line 33 on the back of this form, whichever is smaller. If 13 is greater than 12, write "None.") . . .	14		
15	Credits after tax (from line 41 on the back of this form)	15		
16	If line 15 is greater than line 14, subtract 14 from 15 and fill in result here. This is your refund. . .	16		
17	If you have a refund on line 16, you may donate $1 or more of your refund to the Minnesota Nongame Wildlife Fund. Fill in the amount here. This will reduce your refund.	17		
18	Subtract line 17 from line 16 and fill in **AMOUNT DUE YOU** (Read "When Will I Get My Refund" on page 16 of the instructions.)	18		
19	If you pay estimated tax, fill in the amount of your refund from line 18 that you want credited to your 1981 Estimated Tax, if any	19		
20	If line 14 is greater than line 15, subtract 15 from 14 and **PAY THIS AMOUNT** . . . . (Make your check or money order out to: Commissioner of Revenue. Put your social security number on your check.)	20		

Staple a copy of your W-2 form here.
Place your check here - please do not staple check.

TAXPAYER—I declare under the penalties of perjury and criminal liability for willfully making a false return, that this return is true, correct and complete to the best of my knowledge and belief. I hereby confess judgement to the State of Minnesota for the amount of the tax shown due hereon, to the extent not timely paid. **PREPARER**—This return is true, correct and complete to the best of my knowledge and belief.

Sign Here

Your signature ____ Spouse's signature (if joint or combined return) ____ Date ____ Telephone number ( )

Signature of preparer if not taxpayer ____ Address, City, State, Zip Code ____ Minn. I.D. or soc. sec. no. ____ Telephone number ( )

MAIL TO: MINNESOTA INDIVIDUAL INCOME TAX ST. PAUL, MINNESOTA 55145

FIGURE THE AMOUNT OF CREDIT FOR YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS

21 Credit for You - Check first box and any other that applies:

☐ You ☐ Age 65 or over ☐ Blind ☐ Deaf ☐ Quadriplegic Number of boxes checked for yourself ______

22 Credit for Spouse - Check first box and any other that applies:

☐ Spouse ☐ Age 65 or over ☐ Blind ☐ Deaf ☐ Quadriplegic Number of boxes checked for your spouse ______

23 Credit for Dependents - Write the names and ages of your dependents below:

______ Number of dependents ______

24 Additional credit for blind, deaf or quadriplegic dependents —

Fill in number of dependents in each box that applies: ☐ Blind ☐ Deaf ☐ Quadriplegic Number of additional credits for dependents ______

25 Total number of credits (add lines 21 through 24) . . . . ______

Use this table to determine how much to list on line 26:

If the number on line 25 is:	1	2	3	4	5	6	7	8	If the number is 9 or over, multiply that number by $60 and fill in result on line 26.
Fill in this amount on line 26:	$60	$120	$180	$240	$300	$360	$420	$480	

CREDITS BEFORE TAX

26 Total amount of credits from the table above . . . . 26 ______

27 Homemaker credit . . . . 27 ______

28 Credit for income tax paid to other states (attach Schedule M-1CR) . . . . 28 ______

29 Political contribution credit . . . . 29 ______

30 Residential energy credit (attach Schedule REC) . . . . 30 ______

31 Pollution control credit (attach Schedule PC) . . . . 31 ______

32 Total **CREDITS BEFORE TAX** (add lines 26 through 31). Also fill in this amount on line 13. . 32 ______

LOW INCOME ALTERNATIVE TAX

33 If the total of the amounts on line 4, columns A and B, is $20,000 or less and if you are not someone's dependent, read the instructions on page 15. Alternative tax amount (line 8 of the worksheet). . . . . 33 ______

Also list your total household income from line 6 of the worksheet here: ______

CREDITS AFTER TAX

34 Minnesota income tax withheld in 1980 . . . . 34 ______

35 Property tax refund for renters, senior citizens and disabled persons (attach Form M-1PR) Homeowners under age 65 who are not disabled cannot use their refund as a credit here . 35 ______

36 Total payments on 1980 estimated tax . . . . 36 ______

37 Exempt agricultural electricity credit (attach Schedule EAC) . . . . 37 ______

38 Minnesota child and dependent care credit . . . . 38 ______

39 Gasoline and special fuel tax credit for boat use only (attach Schedule GTC) . . . . 39 ______

40 Gasoline and special fuel tax credit for other than boat use (attach Schedule GTC) . . . . 40 ______

41 Total **CREDITS AFTER TAX** (add lines 34 through 40). Also fill in this amount on line 15. . . 41 ______

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Schedule M-1B

Deduction For Federal Income Taxes

If you only paid federal income tax during 1980 by the methods described on lines 1 through 3 below, you do not have to fill out this form.

1980

		A Wife Only	B Husband, Joint Return or Single Person
1 Federal income tax withheld from you in 1980 (from line 55 of your 1980 federal Form 1040 or line 12b of your short Form 1040A)	1		
2 Excess FICA and RRTA tax withheld from you (from line 59 of your 1980 federal Form 1040)	2		
3 1979 federal income tax balance due (from line 66 of your 1979 federal Form 1040 or line 17 of your short Form 1040A)	3		
4 1979 federal income tax refund credited to 1980 federal estimated tax (from line 65 of your 1979 federal Form 1040)	4		
5 Payments of your 1979 and 1980 federal estimated tax you made in 1980 . .	5		
6 Federal gas tax credit (from line 60 of your 1979 federal Form 1040)	6		
7 Federal income tax paid for you in 1980 on income from a regulated investment company (from line 61 of your 1980 federal Form 1040)	7		
8 1979 federal income tax paid when you filed for an extension of time (from line 58 of your 1979 federal Form 1040)	8		
9 Payments in 1980 of federal income taxes owed for other years, or because of audited or amended returns	9		
10 Total (add lines 1 through 9). **If you did not pay self-employment tax in 1980 skip lines 11 through 17 and fill in this amount on line 7 of Form M-1** .	10		
If you pay self-employment tax, see below.			
11 Payment of your 1980 self-employment tax you made during 1980	11		
12 Payment of your 1979 self-employment tax you made during 1980	12		
13 Add lines 11 and 12	13		
14 Subtract line 13 from line 10	14		
15 Multiply line 11 by 24% (0.24)	15		
16 Multiply line 12 by 24% (0.24)	16		
17 Total (add lines 14 through 16). Also fill in this amount on line 7 of your Form M-1	17		

If you paid self-employment tax . . . . . .

. . . you cannot include all of it in your deduction for federal income taxes. Your self-employment tax includes an amount for social security (FICA) taxes, and social security tax is not deductible.

However, you can include part of your self-employment tax in your deduction. Follow the instructions on lines 11 through 17. They will take you through the steps of figuring how much of your self-employment tax to deduct.

When you fill in line 15, the most you can list is $503.50.
When you fill in line 16, the most you can list is $445.18.

Itemized Deductions
Schedule A

Last Name

Social Security Number

1980

The kinds of expenses you can deduct, and the limits on how much you can deduct for certain expenses are explained in the section entitled "Deductions" in the instruction booklet.

Medical and Dental Expenses

1 Insurance premiums you paid for medical care 1

2 Medicine and drugs 2

3 Doctors, dentists, nurses, etc. . . . 3

4 Hospitals 4

5 Other (list - include hearing aids, dentures, eyeglasses, etc.)

5

6 Total (add lines 1 through 5) Fill in here and on line 31 6

Taxes

7 Real estate . . . 7

8 Property tax refund received in 1980 . 8

9 Balance (subtract line 8 from line 7) . 9

10 State gasoline (read page 9 of the instruction booklet) 10

11 Sales (use federal sales tax tables) . 11

12 Minnesota car license (including wheelage tax) 12

13 Other (do not include income taxes)

13

14 Total (add lines 9 through 13) Fill in here and on line 32 14

Interest Expense

Home loan

15 Mortgage 15

16 Contract for deed 16

17 Credit and charge cards 17

18 Other (list)

18

19 Total (add lines 15 through 18) Fill in here and on line 33 19

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Contributions

20 Cash contributions (for which you have receipts, cancelled checks, etc.) . . 20

21 Other cash contributions (list organizations and amounts)

21

22 Other than cash 22

23 Political contributions (read page 10 of the instruction booklet) . . . 23

24 Total (add lines 20 through 23) Fill in here and on line 34 24

Casualty or Theft Loss(es)

25 Casualty or theft loss(es) from line 37 of your federal Schedule A. Fill in here and on line 35 25

Miscellaneous Deductions

26 Union dues 26

27 Tax return preparation fee 27

28 Tuition, transportation, and nonreligious textbooks for dependents . . 28

29 Other (list)

29

30 Total (add lines 26 through 29) Fill in here and on line 36 30

Total of All Itemized Deductions

31 Medical and dental 31

32 Taxes 32

33 Interest expense 33

34 Contributions 34

35 Casualty or theft loss(es) 35

36 Miscellaneous deductions 36

37 Total (add lines 31 through 36). Fill in total here and on line 9 of Form M-1 . 37

1980 TAX TABLE

Read down the columns to find the bracket which includes your income from line 10. Fill in on line 11 of your form the tax shown to the right of your income bracket.

If your **INCOME** from line 10 is — at least	but less than	Your **TAX** is
$ 0	$ 50	$ 0
50	100	1
100	150	2
150	200	3
200	250	4
250	300	4
300	350	5
350	400	6
400	450	7
450	500	8
500	550	8
550	600	9
600	650	10
650	700	11
700	750	12
750	800	13
800	850	15
850	900	16
900	950	17
950	1000	18
1000	1050	19
1050	1100	20
1100	1150	21
1150	1200	22
1200	1250	24
1250	1300	25
1300	1350	27
1350	1400	29
1400	1450	31
1450	1500	32
1500	1550	34
1550	1600	36
1600	1650	38
1650	1700	39
1700	1750	41
1750	1800	43
1800	1850	45
1850	1900	46
1900	1950	48
1950	2000	50
2000	2050	52
2050	2100	53
2100	2150	55
2150	2200	57
2200	2250	59
2250	2300	60
2300	2350	62
2350	2400	64
2400	2450	66
2450	2500	69
2500	2550	72
2550	2600	75
2600	2650	78
2650	2700	81
2700	2750	84
2750	2800	87
2800	2850	90
2850	2900	93
2900	2950	95
2950	3000	98
3000	3050	101
3050	3100	104
3100	3150	107
3150	3200	110
3200	3250	113
3250	3300	116
3300	3350	119
3350	3400	122
3400	3450	124
3450	3500	127
3500	3550	130
3550	3600	133
3600	3650	137
3650	3700	140
3700	3750	144
3750	3800	148
3800	3850	151
3850	3900	155
3900	3950	158
3950	4000	162
4000	4050	166
4050	4100	169
4100	4150	173
4150	4200	177

If your **INCOME** from line 10 is — at least	but less than	Your **TAX** is—
4200	4250	180
4250	4300	184
4300	4350	188
4350	4400	191
4400	4450	195
4450	4500	199
4500	4550	202
4550	4600	206
4600	4650	210
4650	4700	213
4700	4750	217
4750	4800	221
4800	4850	225
4850	4900	229
4900	4950	234
4950	5000	238
5000	5050	242
5050	5100	247
5100	5150	251
5150	5200	256
5200	5250	260
5250	5300	264
5300	5350	269
5350	5400	273
5400	5450	278
5450	5500	282
5500	5550	286
5550	5600	291
5600	5650	295
5650	5700	300
5700	5750	304
5750	5800	308
5800	5850	313
5850	5900	317
5900	5950	322
5950	6000	326
6000	6050	331
6050	6100	336
6100	6150	341
6150	6200	346
6200	6250	351
6250	6300	356
6300	6350	362
6350	6400	367
6400	6450	372
6450	6500	377
6500	6550	382
6550	6600	387
6600	6650	392
6650	6700	397
6700	6750	402
6750	6800	407
6800	6850	413
6850	6900	418
6900	6950	423
6950	7000	428
7000	7050	433
7050	7100	438
7100	7150	443
7150	7200	448
7200	7250	453
7250	7300	458
7300	7350	464
7350	7400	469
7400	7450	474
7450	7500	479
7500	7550	484
7550	7600	489
7600	7650	494
7650	7700	499
7700	7750	504
7750	7800	509
7800	7850	515
7850	7900	520
7900	7950	525
7950	8000	530
8000	8050	535
8050	8100	540
8100	8150	545
8150	8200	550
8200	8250	555
8250	8300	560
8300	8350	566
8350	8400	571

If your **INCOME** from line 10 is — at least	but less than	Your **TAX** is—
8400	8450	576
8450	8500	582
8500	8550	588
8550	8600	594
8600	8650	599
8650	8700	605
8700	8750	611
8750	8800	617
8800	8850	622
8850	8900	628
8900	8950	634
8950	9000	640
9000	9050	645
9050	9100	651
9100	9150	657
9150	9200	663
9200	9250	668
9250	9300	674
9300	9350	680
9350	9400	686
9400	9450	691
9450	9500	697
9500	9550	703
9550	9600	709
9600	9650	714
9650	9700	720
9700	9750	726
9750	9800	732
9800	9850	737
9850	9900	743
9900	9950	749
9950	10000	755
10000	10050	760
10050	10100	766
10100	10150	772
10150	10200	778
10200	10250	783
10250	10300	789
10300	10350	795
10350	10400	801
10400	10450	806
10450	10500	812
10500	10550	818
10550	10600	824
10600	10650	829
10650	10700	835
10700	10750	841
10750	10800	847
10800	10850	853
10850	10900	860
10900	10950	866
10950	11000	872
11000	11050	879
11050	11100	885
11100	11150	892
11150	11200	898
11200	11250	904
11250	11300	911
11300	11350	917
11350	11400	924
11400	11450	930
11450	11500	936
11500	11550	943
11550	11600	949
11600	11650	956
11650	11700	962
11700	11750	968
11750	11800	975
11800	11850	981
11850	11900	988
11900	11950	994
11950	12000	1,000
12000	12050	1,007
12050	12100	1,013
12100	12150	1,020
12150	12200	1,026
12200	12250	1,032
12250	12300	1,039

If your **INCOME** from line 10 is — at least	but less than	Your **TAX** is—
12300	12350	1,045
12350	12400	1,052
12400	12450	1,058
12450	12500	1,064
12500	12550	1,071
12550	12600	1,077
12600	12650	1,084
12650	12700	1,090
12700	12750	1,096
12750	12800	1,103
12800	12850	1,109
12850	12900	1,116
12900	12950	1,122
12950	13000	1,128
13000	13050	1,135
13050	13100	1,141
13100	13150	1,148
13150	13200	1,154
13200	13250	1,160
13250	13300	1,167
13300	13350	1,173
13350	13400	1,180
13400	13450	1,186
13450	13500	1,192
13500	13550	1,199
13550	13600	1,205
13600	13650	1,212
13650	13700	1,218
13700	13750	1,224
13750	13800	1,231
13800	13850	1,237
13850	13900	1,244
13900	13950	1,250
13950	14000	1,256
14000	14050	1,263
14050	14100	1,269
14100	14150	1,276
14150	14200	1,282
14200	14250	1,288
14250	14300	1,295
14300	14350	1,301
14350	14400	1,308
14400	14450	1,314
14450	14500	1,320
14500	14550	1,327
14550	14600	1,333
14600	14650	1,340
14650	14700	1,346
14700	14750	1,352
14750	14800	1,359
14800	14850	1,365
14850	14900	1,372
14900	14950	1,378
14950	15000	1,385
15000	15050	1,392
15050	15100	1,399
15100	15150	1,406
15150	15200	1,413
15200	15250	1,420
15250	15300	1,427
15300	15350	1,434
15350	15400	1,441
15400	15450	1,448
15450	15500	1,455
15500	15550	1,462
15550	15600	1,469
15600	15650	1,476
15650	15700	1,483
15700	15750	1,490
15750	15800	1,497
15800	15850	1,504
15850	15900	1,511
15900	15950	1,518
15950	16000	1,525
16000	16050	1,532
16050	16100	1,539
16100	16150	1,546
16150	16200	1,553

If your **INCOME** from line 10 is — at least	but less than	Your **TAX** is—
16200	16250	1,560
16250	16300	1,567
16300	16350	1,574
16350	16400	1,581
16400	16450	1,588
16450	16500	1,595
16500	16550	1,602
16550	16600	1,609
16600	16650	1,616
16650	16700	1,623
16700	16750	1,630
16750	16800	1,637
16800	16850	1,644
16850	16900	1,651
16900	16950	1,658
16950	17000	1,665
17000	17050	1,672
17050	17100	1,679
17100	17150	1,686
17150	17200	1,693
17200	17250	1,700
17250	17300	1,707
17300	17350	1,714
17350	17400	1,721
17400	17450	1,728
17450	17500	1,735
17500	17550	1,742
17550	17600	1,749
17600	17650	1,756
17650	17700	1,763
17700	17750	1,770
17750	17800	1,777
17800	17850	1,784
17850	17900	1,791
17900	17950	1,798
17950	18000	1,805
18000	18050	1,812
18050	18100	1,819
18100	18150	1,826
18150	18200	1,833
18200	18250	1,840
18250	18300	1,847
18300	18350	1,854
18350	18400	1,861
18400	18450	1,868
18450	18500	1,875
18500	18550	1,882
18550	18600	1,889
18600	18650	1,896
18650	18700	1,903
18700	18750	1,910
18750	18800	1,917
18800	18850	1,924
18850	18900	1,931
18900	18950	1,938
18950	19000	1,945
19000	19050	1,952
19050	19100	1,959
19100	19150	1,966
19150	19200	1,973
19200	19250	1,980
19250	19300	1,987
19300	19350	1,994
19350	19400	2,001
19400	19450	2,008
19450	19500	2,015
19500	19550	2,022
19550	19600	2,029
19600	19650	2,036
19650	19700	2,043
19700	19750	2,050
19750	19800	2,057
19800	19850	2,064
19850	19900	2,071
19900	19950	2,078
19950	20000	2,085

$20,000 or more use tax rate schedule below

If your **INCOME** from line 10 is—

at least	but less than	Your **TAX** is—	of the amount over—
$20,000	$23,921	$2,088 +14%	$20,000
23,921	32,890	2,637 +15%	23,921
32,890 or over		3,982 +16%	32,890

information and assistance

questions? For help filling out your form, or for more information,

write: Minnesota Department of Revenue, Income Tax Division, St. Paul, Mn. 55145

call:
296-3781 in the Twin City metro area
1-800-652-9094 elsewhere in Minnesota (toll free)
or use the 24-hour recordings—call (612) 297-3730

stop in:

BRAINERD 108 S. Sixth St.
Monday and Tuesday 8:30 - 4:30

DULUTH 727 Board of Trade Bldg., 301 W. First St.
Monday through Thursday 9:00 - 3:30

MANKATO 1120 South Av., North Mankato
Monday and Tuesday 8:30 - 4:30

MINNEAPOLIS 312 Fourth Av. S.
Monday through Friday 8:00 - 4:30

MOORHEAD 810 Fourth Av. S., Townsite Ctr., Rm. 200
Monday and Tuesday 8:30 - 4:30

ROCHESTER 316 Elton Hills Dr.
Monday and Tuesday 8:30 - 4:30

ST. CLOUD 2700 First St. N., Suite 103
Monday and Tuesday 8:30 - 4:30

ST. PAUL 395 N. Robert St. (Sixth and Robert)
Monday through Friday 8:00 - 4:30

need forms or tax bulletins? You can pick up most forms at banks and post offices or you can order forms, schedules, or tax bulletins 24 hours a day by calling 297-3737 in the Twin City area; elsewhere in Minnesota, call toll free 1-800-652-9041.

Forms

M-1X	Amended Income Tax Return
M-5	Minnesota Apportionment Information
M-14	Declaration of Estimated Tax
M-115	Affidavit for North Dakota and Wisconsin Residents—Exemption from Minnesota Income Taxes
M-506	Claim For Refund Due a Deceased Taxpayer
M-522E	Extension Application
MW-6	Affidavit for North Dakota and Wisconsin Residents Working in Minnesota

Tax Bulletins

50	Landlord's Guide to the CRP
55	When You Buy or Sell Your Home
60	Changes in Your Marital Status
65	If You're Over 65
70	Nonresidents and Part-year Residents
75	Tax Guide for Military Personnel
80	Special Property Tax Refund

Schedules

M-1C	Deduction for Federal Income Taxes
M-1CR	Credit for Taxes Paid to Another State or Province
M-1F	Farm Loss Modification
M-1LS	Special 10-Year Averaging Method
M-1M	Modifications to Federal Adjusted Gross Income
M-1MT	Computation of Minimum Tax
EAC	Exempt Agricultural Electricity Credit
GTC	Gasoline and Special Fuel Tax Credit
PC	Pollution Control Credit
REC	Residential Energy Credit

In a hurry? Check your public library—most have books of forms and schedules. You can photocopy the ones you need from the book.

Special help available

If you are disabled, have a low income, or are a senior citizen, you can get free help with your Income and Property Tax Returns through the VITA (Volunteer Income Tax Assistance) program. For the VITA location nearest you, call 297-3724 in the St. Paul area, 297-3725 in the Minneapolis area, or 1-800-652-9094 (toll free) elsewhere in Minnesota.

If you are deaf, hearing-impaired, or speech-impaired and have the use of Telephone/Teletypewriter equipment, you may call this TTY number for help with your return: (612) 297-2196, Monday through Friday, 8:00 a.m. to 4:30 p.m.

STATE OF MINNESOTA
DEPARTMENT OF REVENUE
RESEARCH OFFICE
CENTENNIAL OFFICE BUILDING
ST. PAUL, MINNESOTA 55145

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